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MONTANA HIGHWAY DEPARTMENT

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FINANCIAL SURVEY 1936 OF THE STATE-WIDE HIGHWAY PLANNING SURVEY



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SURVEY CONDUCTED IN COOPERATION WITH THE
FEDERAL WORKS AGENCY
PUBLIC ROADS ADMINISTRATION

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MONTANA HIGHWAY PLANNING SURVEY
UNITED STATES PUBLIC ROADS ADMINISTRATION
FINANCIAL SURVEY

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MONTANA HIGHWAY PLANNING SURVEY

United States Bureau of Public Roads

Fiscal Study

This study was designed to determine the income and expenditures for the various governmental units in Montana.

To facilitate analysis of these data, various items have been outlined giving the general characteristics of the State.

General Characteristics of the State

Topography and elevation

Approximately one-third of Montana is mountainous, the Continental Divide of the Rocky Mountains and related ranges separating the State into two areas, eastern and western, which differ rather widely in character.

Much of the mountainous western area is enclosed within the boundaries of national forests, and agricultural interests are confined to irrigated mountain valleys and elevated benchlands.

Eastern Montana tends to exhibit more of the characteristics of the great plains with vast areas of gently rolling or level land broken only by the channeled courses of the Yellowstone and Missouri rivers and their network of small tributaries.

Elevations of the State vary from less than 2,000 feet along the Dakota border in the northeastern portion to nearly 13,000 feet in the Absaroka Mountains just north of Yellowstone National Park.

Climatic

For climatic conditions of Montana, we quote in part an article written by William E. Maughan, Meteorologist, United States Weather Bureau, Helena, Montana:

"The Rocky Mountains structurally and climatically separate the State into two rather distinct divisions. To the area west of the Divide it not only offers protection against the sudden and severe cold waves of winter, which sweep southward into Montana from the interior of Canada, but also effectively obstruct the further eastward passage of much of the moisture carried by the westerly winds, a circumstance resulting in more generous precipitation than would otherwise occur. While thus favoring the western and smaller climatic division of the State with a type of climate often referred to as semi-Pacific it brings about quite a reverse situation in the eastern division, where the climate is commonly characterized as a sub-arid continental type. West of the Divide, the climate is mainly distinguished from that occurring to the eastward by more moderate winters, cooler

summers, and a greater abundance and frequency of precipitation.

"Rapid changes in temperature are more noticeable and most prevalent and pronounced east of the Divide, accounted for by Montana's close proximity to the principal paths over which there is an almost continual procession of high and low barometric pressure areas moving in an easterly or southeasterly direction across the State, or areas adjacent.

"Absolute extremes of temperature range from 117 degrees recorded at Glendive, Dawson County, on July 20, 1893, to 65 degrees below zero recorded at Fort Keogh (near Miles City) on January 13, 1888. The record at Fort Keogh represents the lowest official temperature ever recorded anywhere in the United States up to the close of 1932.

"Seasons are likely to open and close at unusual dates. While winters are moderately cold, many of them for the most part are open and mild. Cold waves occur almost every winter with the varying of severity but are often abruptly terminated by the occurrence of the well-known "chinook" condition followed by a more or less extended period of warm and pleasant weather. Ordinary outdoor occupations are often carried on most of the winter without much interruption and with little inconvenience."

Natural resources

Montana has a wealth of varied mineral resources. More than 25 different natural products have been recovered from the mountains and plains of this State. In the main the natural mineral wealth derives from the western or mountainous area with some few exceptions.

The major mineral production of Montana from 1862 to 1931 inclusive, (as computed by Uuno M. Sahinen, Statistician, Montana Bureau of Mines and Geology) were as follows:

<u>Metallic Products</u>			<u>Value</u>
Gold	1862 to 1931 Inclusive	\$	302,634,297
Silver	1869 to 1931	"	479,868,355
Copper	1882 to 1931	"	1,576,950,073
Lead	1882 to 1931	"	52,083,497
Zinc	1905 to 1931	"	215,286,771
Manganese ore	1916 to 1931	"	<u>18,663,492</u>
Total major metallics			\$ 2,645,486,485

Non-metallic Products

Coal	1882 to 1931 Inclusive	\$ 215,704,100
Coke	1884 to 1912 "	7,065,483
Petroleum	1915 to 1931 "	52,124,119
Natural gas	1915 to 1930 "	9,659,158
Gems	1890 to 1927 "	2,790,899
Clay products	1894 to 1930 "	12,330,616
Sand & gravel	1906 to 1931 "	4,228,057
Stone	1888 to 1930 "	<u>8,501,664</u>
Total non-metallic products		312,404,096
Miscellaneous products		<u>38,000,000</u>
Grand total metallics & non-metallics		\$2,995,890,581

Metal mining districts are widely scattered over nearly all of the mountain areas, even in those separated from the main ranges of the Rockies. The most productive, the Butte mining district, more properly known as the Summit Valley Mining District, lies at an elevation of about 6,000 feet, within three miles of the Continental Divide and on the edge of one of those broad, faulted, intermontane valleys which are as characteristic of western Montana as the mountains themselves. During the 70 odd years of its continuously active existence, this district has yielded copper, zinc, silver, lead, gold and minor amounts of other metals.

Petroleum and natural gas

Montana has 15 petroleum and natural gas fields well distributed in the plains area east of the mountains. Enough oil is available to supply the needs of the State, and at present, a surplus of natural gas has been developed.

Oil was first produced in Montana in the Elk Basin field south of Red Lodge in 1915 but production did not become important until 1920, when the Cat Creek field, east of Winnett, was discovered. One year later a million and a half dollars' worth of oil was marketed. The Kevin-Sunburst, largest of Montana's oil fields, was discovered in 1923. A peak annual yield of 7,727,000 barrels valued at \$10,170,000 was reached for Montana in 1926. The most important oil fields are the Kevin-Sunburst, Cat Creek Pondera, Dry Creek and Cut Bank.

Natural gas was first discovered south of Glendive in 1913 and subsequent development extended the field 75 miles through Baker and into South Dakota. Several more fields were founded in the next 15 years after the first discovery but the industry did not reach the million dollar mark until 1928. The most important gas fields are Baker-Glendive, Cut Bank, Kevin-Sunburst, Dry Creek, Bowdoin-Saco and Sweetgrass Hills.

Timber

Forests form one of Montana's greatest natural resources, more

than 20,000,000 acres of the State's 94,000,000 acres are classified as forest land. Of Montana's total stand, approximately 50,000 million board feet of merchantable timber, about 75 percent is found in 9 western counties of the State. About 27 percent of all timber in the State is controlled by private individuals or companies, about 4 percent is owned by the State, and the balance, comprising 18,889,615 acres, is in federal holdings.

The average annual lumber cut in Montana is about 341,555,000 board feet and the total of all forest products including the mine timbers, ties, poles and miscellaneous material averages about 480,240,000 board feet. Statistics show that 55 percent of lumber cut and 64 percent of all forest products come from private holdings, the rest being divided between State forests, National forests and other federal lands, mainly Indian Reservations.

The value of the 1929 cut, according to the 1930 census, including value added by manufacturing, was \$11,554,627. Not only the greater part of the \$3,409,182, original value of the timber, remains within the State, but also most of the \$8,038,799 added by manufacturing remains to add to the State's general prosperity.

Water power resources

Montana is unique in that within its borders originate the headwaters of rivers flowing respectively into the Gulf of Mexico, Hudson Bay, and the Pacific Ocean. The Madison, Jefferson and Gallatin Rivers combine at Three Forks to form the Missouri which runs first north, then easterly to the Montana-North Dakota line, then south through North Dakota and the middle west to join the Mississippi near St. Louis. The Yellowstone River, rising in Yellowstone National Park, flows in a northeasterly direction and joins the Missouri at a point near the Montana-North Dakota line. The Waterton and St. Mary's Rivers, rising in Glacier National Park, flow into the Saskatchewan and thence into Hudson Bay. The Deer Lodge and Little Blackfoot combine to form the Clark's Fork which flows into the Columbia River and thence to the Pacific Ocean.

These great rivers, rising in the main range of the Rockies at elevations of over 5,000 feet, provide a very large potential water power. It is estimated that the total potential power available in Montana amounts to 2,550,000 horsepower. Of this total, 400,000 horsepower has been developed and is now being distributed by several companies operating in the central and western parts of the State. The Montana Power Company is the largest of these operators and has 11 water power plants on the Missouri River and its tributaries, on the Clark's Fork River, on the Flathead River, and on the West Rosebud Creek, tributary to the Yellowstone.

Soil

All of the land in Montana east of the Rocky Mountains is drained by the Missouri and Yellowstone Rivers. The Missouri River originates in Montana at the junction near Three Forks, Gallatin County, in an intermontane basin and flows northward into the Missouri plateau area, thence eastward to the Montana-North Dakota line. It substantially

divides the Missouri plateau into two regions.

One is the glaciated region which lies for the most part north and west of the river, and the other is the unglaciated region which includes the remainder of the plateau. Parts of the area north of the river within isolated mountains were not entirely covered by the glacial ice sheets, and at some places the glacial debris has been pushed southward beyond the Missouri River.

In the glaciated area the soil is classified as a loam to a sandy loam modified here and there by rock debris ranging in size from gravel to boulders.

In the remainder or unglaciated region the soil material is derived largely from underlying sedimentary rocks, which are mostly sandstone and shale. Where the underlying rock is shale, the soil is heavy clay, often locally known as gumbo and in sandstone areas the soil ranges from clay loam to fine sandy loam. The clay soil usually bakes hard when dry and is very sticky when wet, rendering tillage difficult. Furthermore, soil of this type has a very poor capacity for the absorption and conservation of moisture. The basin contains numerous comparatively small areas that are highly alkaline which is mostly where drainage is poor. Hard pan areas generally called "slicks" or "blowouts" occur in many places which for the most part are nearly devoid of vegetation. The medium textured soils, such as light clay loam, loam, silt loam and fine sandy loam, can be easily cultivated and have a high capacity for absorption and conservation of moisture. These soils are well suited to farm development where the climate is sufficiently favorable.

In the western or mountainous areas of the State, the tillable soils are found in stream or river valleys and semi-plateau or foothills. This soil is usually a fertile black loam well suited to cultivation.

Land utilization

Listed below are the major uses of land resources in Montana as shown in Bulletin No. 328, published in October, 1936, by the United States Department of Agricultural Economics:

<u>Public domain</u>	<u>Percent</u>
Commercial timber	.32
Non-commercial timber	.27
Grazing and barren	5.69
<u>National forests</u>	
Net area	17.22
Alienated area	2.98
<u>Indian reservations</u>	
Allotted area	5.45
Unallotted area	.80

<u>National parks</u>	1.05
<u>State lands</u>	
Grazing leases	3.19
Agricultural leases	.35
Other state lands	2.08
<u>County lands</u>	
Largely foreclosed farm lands	2.70
<u>Land in farms</u>	
Crop land	12.19
Pasture land	33.87
Woodland not pastured	.19
All other land in farms	1.50
<u>Other uses</u>	
Mining, cities, etc.	10.15
Total	<u>100.00</u>

Social

Distribution of population, rural and urban

The 1936 population figures, using as a basis the 1930 population ratio to school attendance, then taking the 1936 school attendance against the 1930 ratio, rural and urban:

Unincorporated areas	282,283
Incorporated places having a population of -	
1,000 or less	37,182
1,001 to 2,500	40,902
2,501 to 5,000	18,509
5,001 to 10,000	41,759
10,001 to 25,000	61,106
Great Falls 28,431	28,431
Butte 38,968	38,968
Total	549,140

Distribution of population - rural densities

Concentration of rural population is variable. Adjacent to Butte, Billings and Missoula fairly dense population is found in suburban areas adjoining thereto. Some of the more highly developed irrigated areas will

show land supporting populations comparable to the more favorably situated rural areas of eastern states, while farm areas dependent on natural precipitation for crop moisture are sparsely settled and compare with equivalent areas in the adjacent intermountain states.

Distribution of population - racial

According to the 1930 census, Montana had a population of 537,606 persons. Of this total in Montana:

	Percent of total
517,327 were white persons	96.24
14,789 " Indians	2.75
2,571 " Mexicans	.48
1,256 " Negroes	.23
753 " Japanese	.14
486 " Chinese	.09
295 " Filipinos	.05
115 " Koreans	.02
4 " Hindus	.00
<u>1</u> was Hawaiiin	<u>.00</u>
Total 537,606	100.00

Wealth and income

Montana's wealth for 1936, as measured by the assessed valuation taken from the biennial report of the State Board of Equalization, including all classes of property was \$1,051,668,975. The assessment law provides that all property shall be assessed at its true and full value, therefore this figure represents the full value of all property in the State.

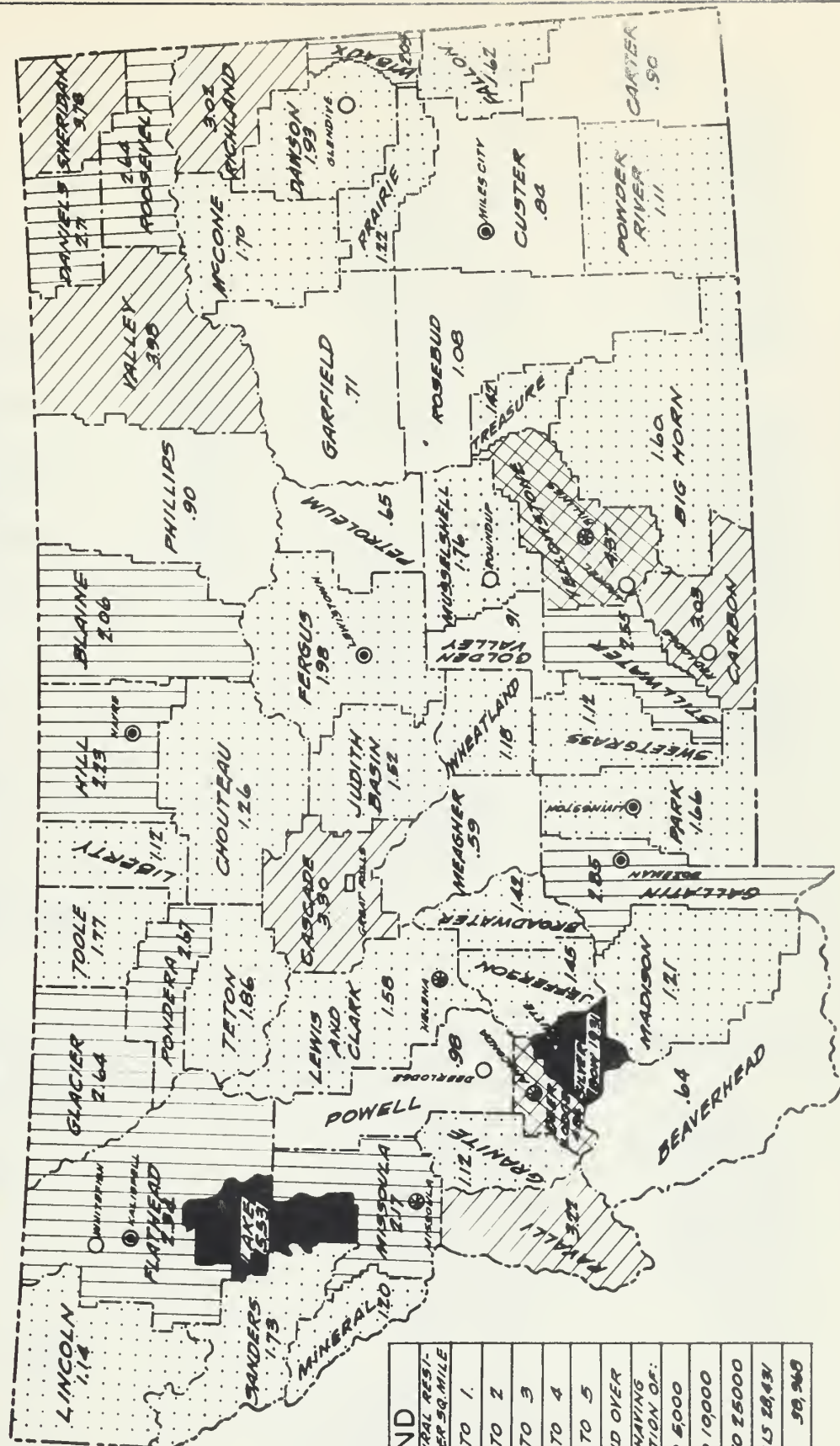
However, Montana's wealth in natural resources cannot be measured or assessed to any set figure. The following resume of the income for 1936 including agriculture, mining, lumbering, and business in general will tend to give a better understanding.

Agriculture

The total value of agricultural production for 1936 was \$132,077,000 as derived from the figures of the "United States Bureau of Agricultural Economics, Division of Crop and Livestock Estimates," Helena, Montana. The principal items include:

STATE OF MONTANA

DISTRIBUTION OF MONTANA RURAL RESIDENTS IN 1936
 INDICATING COUNTY DENSITIES PER SQUARE MILE AND THE
 MOST IMPORTANT CITIES BY THEIR POPULATION CLASSIFICATIONS.



LEGEND	
1936 RURAL RESIDENTS PER SQ. MILE	
0 TO 1	[Pattern]
1.01 TO 2	[Pattern]
2.01 TO 3	[Pattern]
3.01 TO 4	[Pattern]
4.01 TO 5	[Pattern]
5. AND OVER	[Pattern]
CITIES HAVING POPULATION OF:	
2501 TO 5000	[Symbol]
5001 TO 10000	[Symbol]
10001 TO 25000	[Symbol]
GREAT FALLS 28,431	[Symbol]
BUTTE 38,348	[Symbol]

	<u>Acres</u>	<u>Production</u>	<u>Value</u>
Apples	-	144,000 bu.	\$ 174,000
Cherries	-	110 tons	8,000
Barley	57,000	798,000 bu.	575,000
Corn	72,000	540,000 bu.	972,000
Oats	136,000	2,244,000 bu.	1,167,000
Rye	15,000	90,000 bu.	58,000
Wheat	2,239,000	13,656,000 bu.	16,789,000
Time hay	1,329,000	1,302,000 tons	16,015,000
Wild hay	464,000	302,000 tons	3,322,000
Alfalfa seed	4,000	10,000 bu.	134,000
Flaxseed	13,000	52,000 bu.	90,000
Mustard seed	24,000	1,295,000 lbs.	*
Seed peas	23,000	391,000 bu.	1,173,000
Sweet clover seed	5,000	13,000 bu.	64,000
Truck crops	3,440	-	134,000
Beans	14,000	168,000 100 lb bags	790,000
Canning peas	2,200	2,140 tons	96,000
Potatoes	16,000	1,520,000 bu.	1,915,000
Sugar beets	60,000	654,000 tons	4,289,000
Cattle	-	1,362,000	43,404,000
Chickens	-	1,930,000	*
Hogs	-	103,000	1,259,000
Horses	-	316,000	17,032,000
Mules	-	4,000	280,000
Sheep	-	3,405,000	22,337,000
Milk cows	-	166,000	*
Wool	-	29,351,000 lbs.	*
Deer	-	79,330	*
Elk	-	19,271	*

* Not available

Mining

The total value of mineral production for 1936 was \$56,640,000 as taken from the figures of the United States Bureau of Mines.

	<u>Production</u>	<u>Value</u>
Copper	219,088,000 lbs.	\$ 20,156,096
Gold	180,209 oz.	6,307,322
Lead	19,059 tons	1,753,428
Silver	11,600,563 oz.	8,984,636
Zinc	49,717 tons	4,971,700
Manganese	16,456 tons	487,419
Lime	10,962 tons	75,867
Arsenious oxide	*	*
Phosphate rock	36,022 tons	76,066
Coal	3,195,000 tons	4,443,137
Natural gas	22,830,626,000 cu. ft.	*
Petroleum	5,586,000 barrels	7,421,400
Granite	17,200 tons	10,698
Limestone	90,070 tons	87,829
Sand and gravel	5,524,202 tons	1,865,169

* Not available

Lumbering

The total value of lumber production for 1936 was \$6,250,953 as derived from the Northern Rocky Mountain Forest and Range Experiment Station, Division of Forest Products. (In cooperation with the United States Bureau of Census.)

<u>Specie</u>	<u>Board Feet</u>	<u>Value</u>
Cottonwood	6,000	\$ 120
Douglas fir	126,644,000	2,185,000
White fir	924,000	14,300
Lodgepole pine	1,068,000	27,800
Ponderosa pine	130,865,000	2,778,000
Idaho white pine	23,699,000	647,000
Engelmann spruce	13,590,000	253,000
Railroad ties	23,048	345,723
Standing timber	45,614	*

*Not available

Business

	<u>Value</u>
Federal income tax collections	\$ 2,183,878.16
Bank debits (15 banks, U.S. Federal Reserve System)	676,604,000.00
Loans and discounts (15 banks, U.S. Fed. Res. System)	22,107,000.00
Loans and discounts (75 banks - State banks)	15,269,435.54
(Montana Banking Department)	
State bank deposits - Demand deposits	42,064,581.91
Time deposits	16,633,261.91
Federal Reserve Banks - Time and demand deposits	117,604,000.00
Postal Savings deposits - Credit balance	12,487,898.00
Federal Land Bank - Loans and discounts	176,000.00
(U.S. Farm Credit Adm., 12th Dist., Spokane, Wash.)	
Land Bank Commissioner Loans and Discounts	705,000.00
(U.S. Farm Credit Adm., 12th Dist., Spokane, Wash.)	
Production Credit Association - Loans and discounts	12,020,000.00
(U.S. Farm Credit Adm., 12th Dist., Spokane, Wash.)	
R.F.C. Disbursements	358,435.21
(U.S. Reconstruction Finance Corp., Wash., D.C.)	
Fire insurance - Risk written	300,415,356.68
Premiums received	3,837,108.95
Life insurance - Risk written	59,229,361.13
Premiums received	7,720,674.22
Butter	11,586,093 lbs.
Casein	40,920 lbs.
Ice cream	1,195,913 gals.
Powdered milk	130,617 lbs.
Cheese	1,647,936 lbs.

(Montana Dept. of Agriculture, Labor
and Dairy Division)

Business (cont'd)		<u>Value</u>
Beet sugar	91,000 tons	*
Flour - wheat flour	1,239,186 barrels	*
Flour - mill feeds	100,090,089 lbs.	*
Beer - produced	178,427 barrels	*
Beer - sold	270,620 barrels	*
Gasoline	69,511,071 gals.	*
Electrical power - K.W.H. generated by full power		21,642.00
Electrical power - K.W.H. generated by water power		1,430,748.00
Liquor - Permit sales		70,154.05
Net sales		6,231,436.12
(Montana Liquor Control Board)		
Retail sales - 45 stores		11,154,290.00
7 leading dept. stores		10,164,774.00
Building permits - 1,458		2,997,900.00
(Issued Missoula, Gt. Falls, Helena and Butte)		
*Not available		

Occupations and Industries

The following table shows the occupations by industries of the gainful workers 10 years old and over, by general divisions of occupations and sex for Montana, 1930:

<u>General divisions of occupations</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>	<u>Percent of total</u>
Agriculture	77,409	2,109	79,518	36.73
Forestry and fishing	2,616	2	2,618	1.21
Extraction of minerals	14,949	3	14,952	6.91
Manufacturing and mechanical industry	32,398	1,220	33,618	15.53
Transportation & communication	18,119	960	19,079	8.81
Trade	17,236	3,499	20,735	9.58
Public service	3,016	146	3,162	1.46
Professional service	6,588	8,368	14,956	6.91
Domestic & personal service	6,082	11,201	17,283	7.98
Clerical occupations	5,792	4,766	10,558	4.88
Total	184,205	32,274	216,479	100.00

Transportation facilities

Montana has more than 5,200 miles of railroad lines in operation, which consist of three transcontinental railroads crossing the State, with two others entering the State. Montana is well served by these principal railroads which have constructed branches into all the heavy tonnage producing sections, and other districts have been served by branch or smaller independent lines.

All types of highways in Montana make up a total of 65,735.6 miles. Of this total, 1,466.9 are paved, 9,219.4 are surfaced and 55,049.3 are unsurfaced.

The higher type roads, primary highways, are strategically located to give the maximum service to the greater number of people and afford ease of entrance and exit to the State on transcontinental highways.

The lower type surfaced roads form a network of construction to facilitate transportation draining into the surfaced highways and cities and towns.

The unsurfaced roads or remainder consist of graded and drained earth, unimproved and primitive roads.

Commercial aviation in Montana had its inception on August 1, 1928, on which date, National Parks Airways' planes inaugurated scheduled flying between Great Falls and Salt Lake City. Air mail, passenger and express service was offered the people of Montana for the first time. Although stops were made only at Great Falls, Helena and Butte in the State, the service proved itself of benefit to many off-line communities through a combination of rail-air. However, the past few years have seen the spread of air interest to all parts of the State and there are but few small villages which do not possess some kind of airport. Transcontinental air schedules are maintained and all parts of the United States are now in direct touch with Montana for passenger, express service and air mail.

Water transportation

Water transportation is a negligible factor in Montana. However, the Missouri River is considered navigable up to the Fort Peck Dam and a small amount of local transportation is done by boats on Flathead Lake.

Relations with other states

Montana is primarily an exporting state as can be seen at a glance from the income tables. In comparison with the small population there is an overproduction in raw materials for which there must be a market. Therefore, the relationship with other states is not limited simply to neighboring states, but extends literally from coast to coast. For example, the bulk of the livestock, beef cattle, lambs and hogs, is shipped to the following markets: Portland, Oregon, and Seattle, Washington in the west, St. Paul, Minnesota, Duluth, Minnesota, and Chicago, Illinois in the east, and as far south as Kansas City, Missouri and Omaha, Nebraska. In recent years, due to the shortage of feed, it has been necessary in many instances to ship stock to midwestern states to be held as feeders close to the market to await rising prices.

Practically all of the wool crop is shipped out of the State, the major portion going to Boston buyers and thence to New England factories to be fabricated.

Beet sugar has been an important industrial product of Montana since 1906 when the first refinery was built by the Great Western Sugar

Company at Billings, since which time, the acreage devoted to the growing of beets has expanded and has encouraged the building of additional factories. Consequently, the shipment of refined sugar and beet pulp is rapidly taking its place among the major exports.

During the period beginning near the turn of the century Montana has become one of the major wheat growing sections of the nation. The State has forged to the front as a producer of high quality grains and its products are in demand throughout the nation. Through interviews with officials of Montana's leading railways and the Montanans Incorporated, it is estimated that approximately 85 percent of the State's wheat crop is exported, a large portion going to the Twin Cities and Omaha.

Montana has long been known as the "Treasure State" because of its vast resources of metals, the smelting and refining of which is largely carried out through the operations of the Anaconda Copper Mining Company with plants at Anaconda and Great Falls and the American Smelting and Refining Company at East Helena. The plant at Anaconda is the largest non-ferrous smelter in the world. This plant can produce as much as a million pounds of bulk or raw copper every day. The copper is then sent to the electrolytic refining plant at Great Falls where it is resolved into sheets, rods, and copper wire for the market. Residue such as gold, silver and platinum are cleaned out of the tanks, packed in strong boxes and shipped to Perth Amboy, New Jersey, where they are purified into gold and silver bars.

Similarly, in the smelting of lead ores at the American Smelting and Refining Company at East Helena, the lead is softened in huge kettles to remove some of the impurities and is then cast into "pigs" to be shipped to Omaha where the silver is removed as a by-product.

Lumber ranks high in the total value of finished products among manufacturing industries of Montana. The annual lumber cut, including mine timbers, ties, poles, flooring and miscellaneous material, is disposed of through the entire group of states.

For her imports of manufactured goods, clothing, fabricated steel, etc., Montana looks to the eastern factories and mills for approximately 70 percent, to the northwest for approximately 20 percent, and to California, Utah and Colorado for approximately 10 percent, especially to the latter for fresh fruits and vegetables out of season.

The following figures derived from the Montana Board of Railroad Commissioners give the car loadings for 1936 but do not segregate as to interstate or intrastate travel:

agriculture	55,948 cars
lumber	23,171 "
goods	12,412 "
minerals	154,732 "
miscellaneous	23,029 "

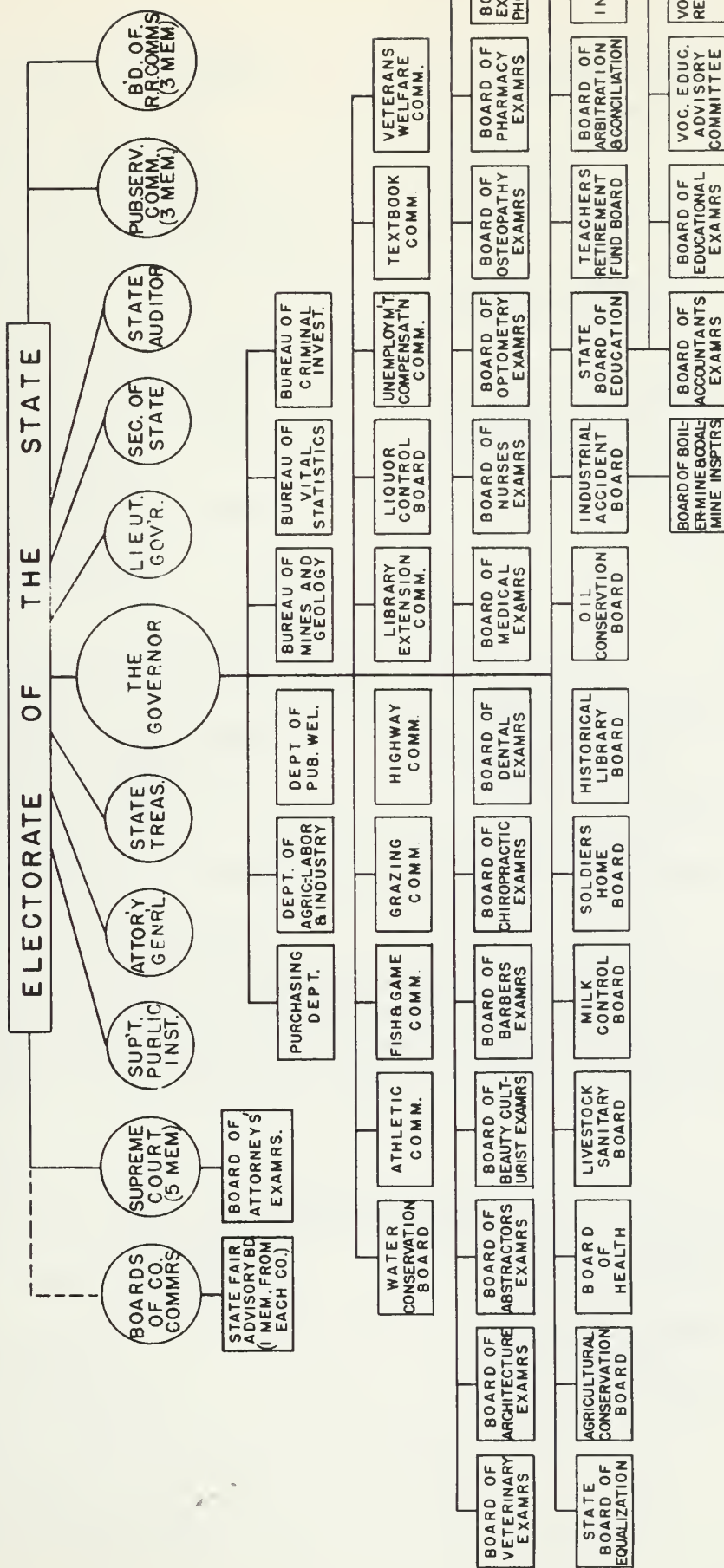
The foregoing has been a generalized resume of the economic characteristics of Montana. The following will deal with individual governmental units.

Governmental organizations

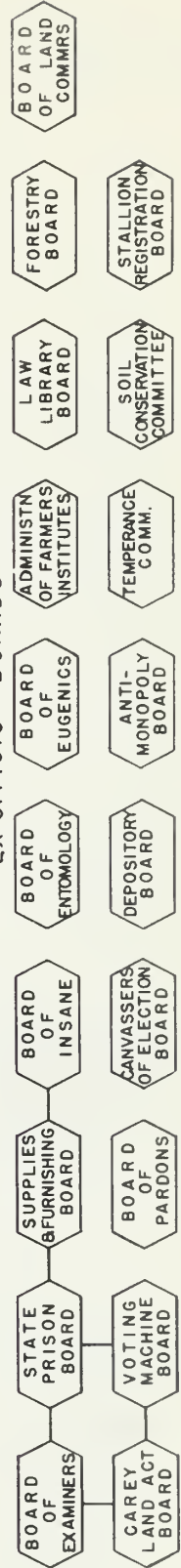
State

The Montana State governmental organization and delegation of authority is shown in Chart No. 1.

<u>Office, bureau or commission</u>	<u>Function performed</u>	<u>Length of tenure</u>
Governor	General government	4 years
Lieutenant Governor	" "	4 years
Secretary of State	" "	4 "
State Auditor	" "	4 "
R.R. & Public Service Commission	Public welfare	6 "
State Treasurer	General government	4 "
Attorney General	Public welfare	4 "
Supt, of Public Instruction	Education	4 "
Supreme Court	General government	6 "
Board of Attorneys' Examiners	Public welfare	By appointment of the Governor
Purchasing Department	General government	"
Department of Agriculture	" "	"
Department of Public Welfare	Public welfare	"
Bureau of Mines and Geology	General government	"
Bureau of Vital Statistics	" "	"
Bureau of Criminal Investigation	Public Welfare	"
* Athletic Commission	General government	"
* Fish and Game Commission	" "	"
* Grazing Commission	" "	"
Highway Commission	Highways	"
Library Extension Commission	Education	"
Temperance Commission	Public welfare	"
Unemployment Compensation Comm.	" "	"
Textbook Commission	Education	"
Veterans Welfare Commission	Public welfare	"
Board of Veterinary Examiners	" "	"
Board of Abstract Examiners	" "	"
Board of Beauty Culturist Exam.	" "	"
Board of Barbers Examiners	" "	"
Board of Chiropractic Examiners	" "	"
Board of Dental Examiners	" "	"
Board of Medical Examiners	" "	"
Board of Nurses Examiners	" "	"
Board of Optometry Examiners	" "	"
Board of Osteopathy Examiners	" "	"
Board of Pharmacy Examiners	" "	"
Board of Examiners in Photography	" "	"
Anti-Monopoly Board	General government	"
Board of Health	Public welfare	"
Livestock Sanitary Board	" "	"
Milk Control Board	" "	"
Soldiers Home Board	" "	"
Historical Library Board	Education	"



EX OFFICIO BOARDS



PRESENT ORGANIZATION OF STATE

ADMINISTRATION IN MONTANA

☐ ELECTED ☐ APPOINTED

<u>Office, bureau or commission</u>	<u>Function performed</u>	<u>Length of tenure</u>
Oil Conservation Board	Public welfare	By appointment
Industrial Accident Board	" "	of the Governor
State Board of Education	Education	"
Teachers Retirement Fund Board	Public welfare	"
Soil Conservation Committee	" "	"
Agriculture Conservation Board	" "	"
State Planning Board	General government	"
Water Conservation Board	Public welfare	"
Board of Arbitration & Concil	" "	"
Hail Insurance Board	" "	"
State Board of Equalization	General government	"
Vocation Education Committee	Education	"
Board of Insane	Public welfare	"
Board of Examiners	" "	"
Supplies & Furnishing Board	" "	"
State Prison Board	" "	"
Board of Entomology	" "	"
Board of Eugenics	" "	"
Administration of Farmers' Inst.	" "	"
Law Library Board	Education	"
Forestry Board	General government	"
Board of Land Commissioners	" "	"
Carey Land Act Board	Public welfare	"
Liquor Control Board	General government	"
Voting Machine Board	" "	"
Board of Pardons	Public welfare	"
Canvassers of Election Board	General government	"
Depository Board	" "	"
Stallion Registration Board	Public welfare	"

* Some question has been raised on the classification of the functions of these three commissions and it may be possible that a revision of these classifications would be warranted if another fiscal study is attempted. At the present a reclassification would not affect the highway analysis.

Counties

For the county governmental organization see Chart No. 2.

<u>Office, bureau or commission</u>	<u>Function performed</u>	<u>Length of tenure</u>
Sheriff	General government	2 years
County Attorney	Public welfare	2 "
Assessor	General government	2 "
Clerk and Recorder	" "	2 "
Treasurer	" "	2 "
Auditor	" "	2 "
Commissioners	" "	6 "
Clerk of District Court	" "	2 "
Surveyor	Highways	2 "

<u>Office, bureau or commission</u>	<u>Function performed</u>	<u>Length of tenure</u>
Superintendent of Schools	Education	2 years
Coroner	Public welfare	2 "
Public Administrator	" "	2 "
Constables	General government	2 "
Justice of the Peace	" "	2 "
County Agent	Public welfare	2 "
Home Demonstration Agent	" "	2 "
County Nurse	" "	2 "
Highway Engineer	Highways	2 "
Fair Commission	Public welfare	2 "
District Road Supervisor	Highways	2 "
Gopher Extermination	Public welfare	2 "
Roundup Foreman	" "	2 "
Weed Commissioner	" "	2 "
Secretary of County Board of Health	" "	2 "
County Physician	" "	2 "

Incorporated cities and towns

Montana has the following three plans of city government:

Mayor - council	(See Chart No. 3)
Commission	(See Chart No. 4)
Manager	(See Chart No. 5)

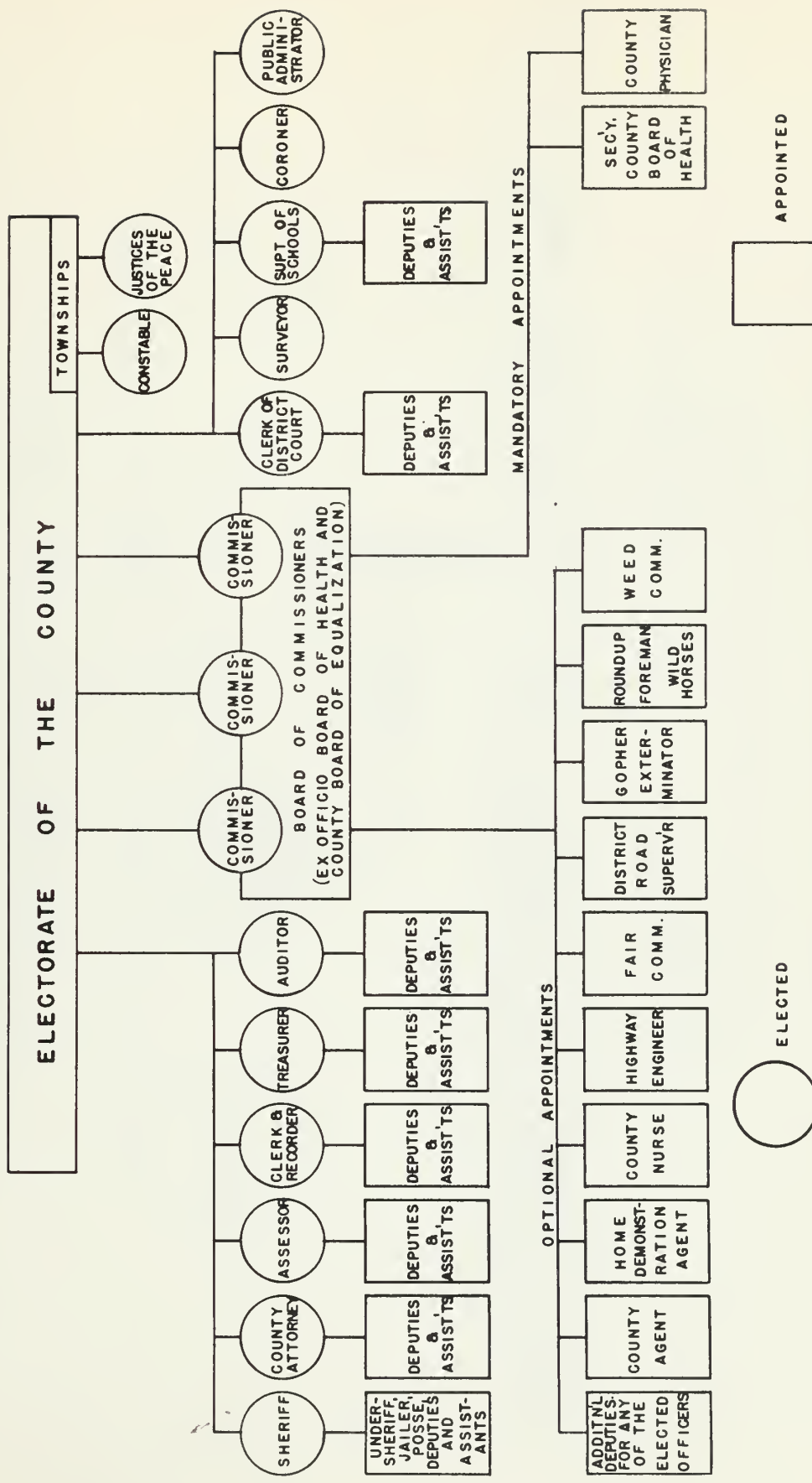
Most of the incorporated cities and towns in Montana operate under the Mayor-Council plan. (Helena and Missoula operate under the Commission plan and Bozeman under the Manager plan.)

<u>Office</u>	<u>Functions performed</u>
City Council	General government
Mayor	" "
Treasurer	" "
Police Judge	Public welfare
Library	Education
Street Commissioner	Highways
Attorney	General government
Chief of Police	Public welfare
Clerk	General government
Health Officer	Public welfare
Fire Marshall	" "
Jailer	" "

Special districts

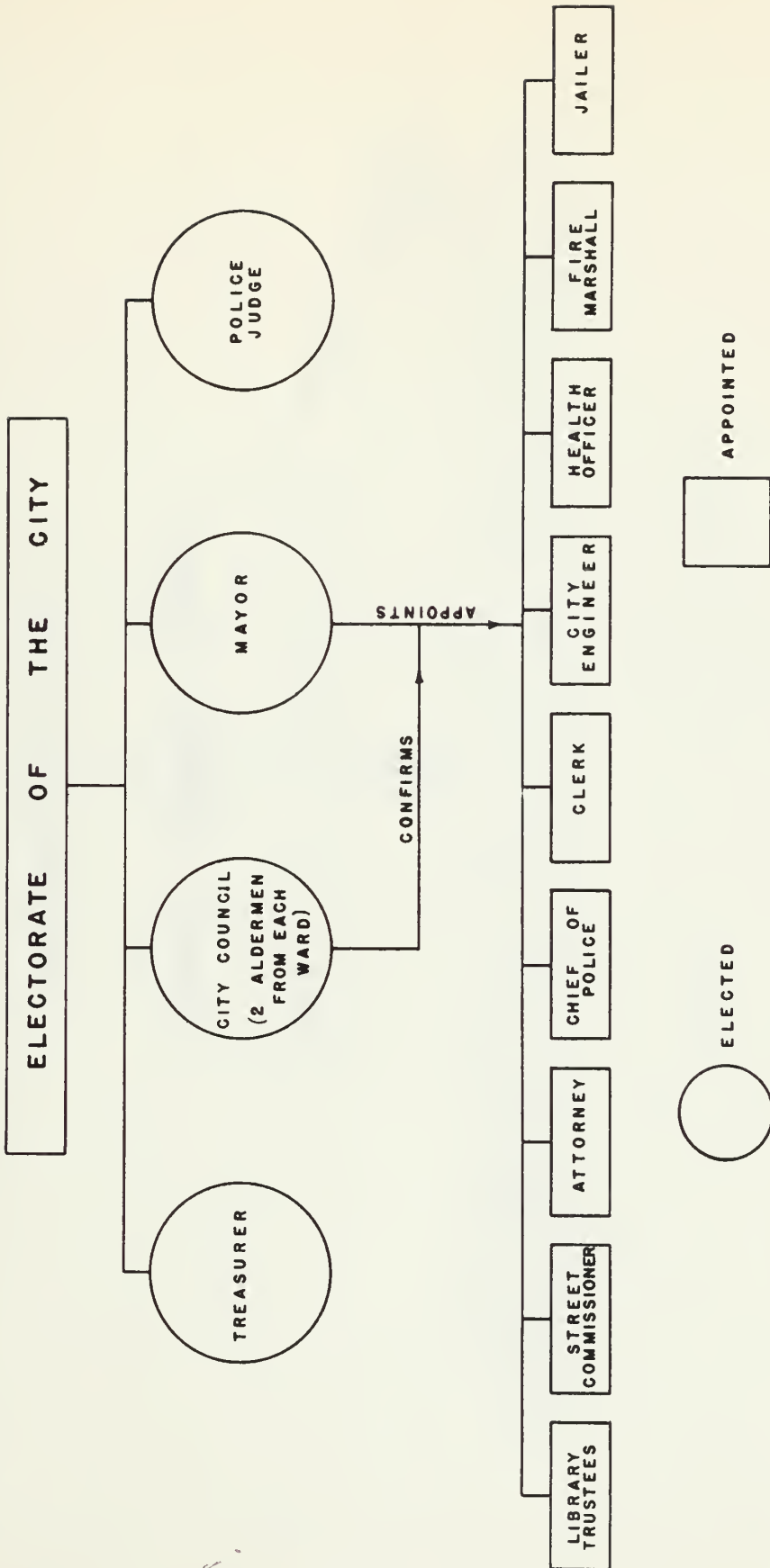
The organization of school districts is shown in Chart No. 6. Functions performed all fall under education.

Special districts, other than school districts, are not considered



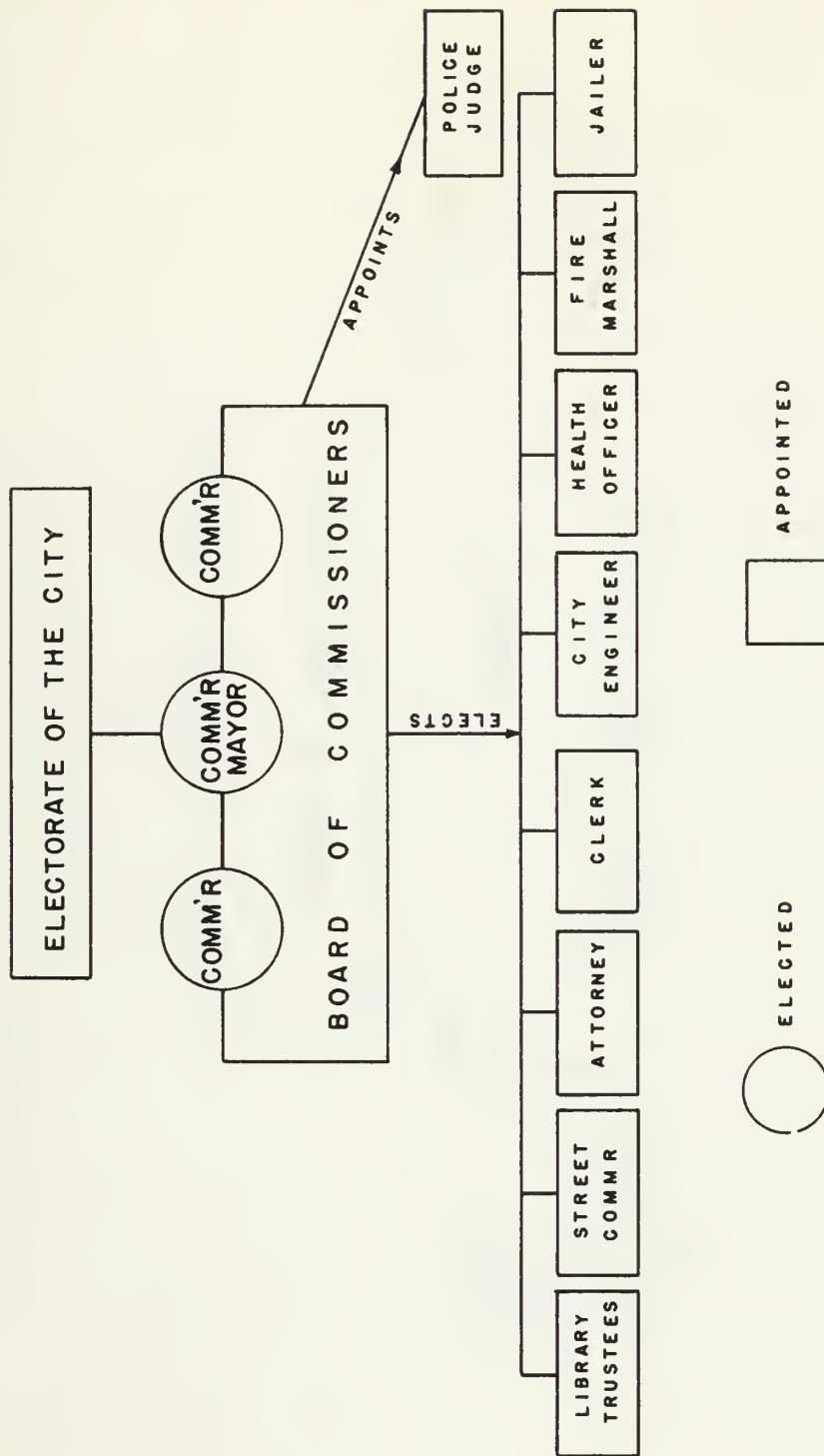
PRESENT ORGANIZATION OF COUNTY GOVERNMENT IN MONTANA

CHART NO. 2



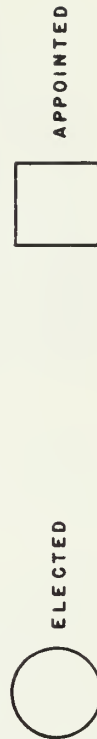
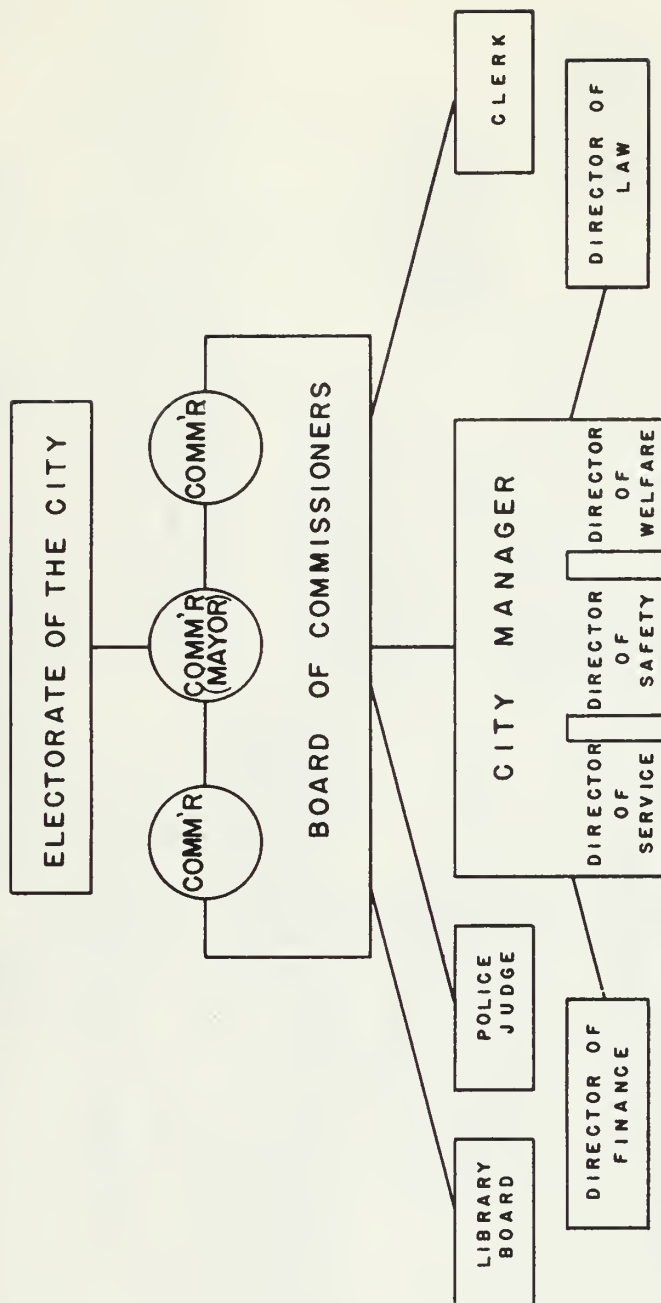
MAYOR AND COUNCIL GOVERNMENT IN MONTANA CITIES

CHART NO. 3



CITY COMMISSION GOVERNMENT, HELENA & MISSOULA, MONTANA

CHART NO. 4



CITY MANAGER GOVERNMENT, BOZEMAN, MONTANA
CHART NO. 5



in the Montana Fiscal Studies due to the fact that these internal governmental organizations take the form of quasi-public functions. They do not affect the people as a group, but rather a possible minority within the various governmental units. These functions, according to law, do not become a liability of the major unit in case of a default in payments.

Montana considers these functions more in the light of a group of people forming a theoretical company or corporation for their particular benefit and this does not have a direct bearing on the parent governmental unit.

Fiscal year

All Montana governmental units have a fiscal year beginning July 1, and ending June 30.

Taxing System

Under the Montana taxing system the counties act as the collecting agencies for the State and cities.

The State law quoted below governs the assessment rate for different classifications of property. However, the county assessor arrives at the assessed valuation in each classification on an appraisal basis.

Revised Codes of Montana, 1921

CLASSIFICATION OF TAXABLE PROPERTY

1999. "Classification of property for taxation. For the purpose of taxation the taxable property in this State shall be classified as follows:

"Class one. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana (2090); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil or minerals, and the same shall be placed in the classification for the purpose of taxation.

"Class two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness saddlery and robes.

1/ "Class three. Livestock, poultry, and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

"Class four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

"Class five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys, and credits as herein used shall not embrace the moneyed capital employed in the banking business by the banking corporation or individual in this state.

2/ "Class six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual, in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

"Class seven. All property not included in the six preceding classes.

2000. "Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

"Class 1. One hundred percent of its true and full value.

"Class 2. Twenty percent of its true and full value.

"Class 3. Thirty-three and one-third percent of its true and full value.

"Class 4. Thirty percent of its true and full value.

"Class 5. Seven percent of its true and full value.

"Class 6. Forty percent of its true and full value.

"Class 7. Forty percent of its true and full value.

1/ Amended by implication by laws of 1931.

2/ Amended by implication by laws of 1929.

For taxation of building and loan associations, see Chapter 62, Laws of 1929.

For taxation of life insurance companies, see Chapter 63, Laws of 1929.

State-imposed taxes

Listed below are the state revenues payable into the State Treasury in effect during the period studied.

REVENUES PAYABLE INTO STATE TREASURY

Sources from which derived, and distribution.

AD VALOREM TAX

		<u>Distribution</u>
1936	1 3/4 mills, General	State General Fund
	2 3/4 mills, University	University Millage Fund

10/12 of one mill on assessed value for Educational Bond Interest and Sinking Fund.

Levies applicable to livestock valuation only:
Not to exceed 1 mill on sheep and 1 1/2 mills on other livestock for Livestock Commission.

Not to exceed 1 1/2 mills on sheep and 1 mill on other livestock for bounty.

Not to exceed 1 1/2 mills on all livestock for Livestock Sanitary Board.

<u>LICENSE TAXES</u>	<u>Rate</u>	<u>Distribution</u>
Gasoline	5¢ per gallon on gasoline refined and sold in the State to be used in internal combustion motors on public highways	75% to State Highway Fund 25% to Gasoline License Drawback Fund.
	5¢ per gallon on gasoline imported and sold (2% reduction allowed for evaporation and other losses.)	If Drawback Fund is insufficient, State Treasurer shall transfer from State Highway Fund. At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund.
Oil production	2% of gross value	50% to General Fund 25% to High Schools 25% to Common Schools Equalization Fund
Cement	4¢ per barrel	All for General Fund
Plaster	5¢ per ton	All for General Fund
Coal	5¢ per ton on coal mined, or imported and sold.	All for General Fund

LICENSE TAXES (Cont'd)

Carbon black	1/8 of one cent per pound of carbon black produced or manufactured in the State	All for General Fund
Metal mines	First \$100,000 gross value \$1.00; Next \$150,000 taxable at rate of 1/4%; Next \$150,000 taxable at rate of 1/2%; Next \$100,000 taxable at rate of 3/4%; All over \$500,000 taxable at rate of 1%.	50% to General Fund 50% to Common Schools Equalization Fund (SPSGF) 1/
Corporations	2% of net income	75% to General Fund 25% to Common Schools Equalization Fund (SPSGF)

1/ When there is shown a distribution of revenue to the Common Schools Equalization Fund with a notation "(SPSGF)" appearing immediately after, it is to indicate that, in line with the provisions of H.B. 147, revenues are credited to the Equalization fund until the stipulated figure of \$150,000.00 is accumulated each fiscal year and after that time the revenues are to be credited to the State Public School General Fund.

Beer License and tax

	Rate	Distribution
Brewer	\$750.00	95% to General Fund
Wholesale	300.00	5% to Relief Fund
Retail	200.00	
Club	50.00	
Common carrier	25.00	
Fair Assoc.	10.00 per day	
Minimum fee	25.00	
Barrelage tax	1.00	
per barrel of		
31 gallons		

Electrical energy tax	Rate	Distribution
	5/8 of one percent of gross income from sales of electrical energy	90% for General Fund 5% for Montana Relief Fund 5% for State Public School General Fund
Natural Gas	3/8 of one cent per thousand cubic feet distributed in the State	95% to General Fund 5% to Montana Relief Fund

LICENSE TAXES (Cont'd)
Natural Gas (Cont'd)

Distribution
After March 1, 1937,
distribution will be:
50% to General Fund
25% to State Public
School General Fund
25% to Common School
Equalization Fund
(SPSGF)

Telegraph license 2% of gross income from
intrastate business

90% to General Fund
5% for State Public
School General Fund
5% to Montana Relief
Fund
After March 1, 1937,
distribution will be:
50% to General Fund
25% to State Public
School General Fund
25% to Common School
Equalization Fund
(SPSGF)

Freight lines Ad valorem

All to State Public
School General Fund

Chain stores Graduated from \$2.50 to \$30.00
depending upon the number of
stores owned.

50% to General Fund
50% to Common School
Equalization Fund (SPSGF)

Cigarette dealer \$5.00 annually

All to General Fund

Contractors Three classes of licenses

All to General Fund

Class A	\$200.00
Class B	100.00
Class C	10.00

Note: The amount of all license taxes collected during each fiscal year required to be deposited to the credit of the State General Fund is set aside in a special fund in sufficient amount to pay interest and principal due and payable during the next following fiscal year upon the State Funding Bonds authorized under Chapter 10, Laws of Twenty-third Legislative Assembly (1933).

TAXES IN LIEU OF AD VALOREM TAXES

	<u>Rate</u>	<u>Distribution</u>
Express companies	4% of gross earnings in State	All to General Fund
Sleeping cars	1 1/2% of value found by dividing value of Capital Stock by total of car mileage	All to General Fund

TAXES IN LIEU OF AD VALOREM TAXES (Cont'd)
on all railroads (to obtain
value per car mile) then
multiply value per car mile by
total number of car miles in
Montana

Distribution

Insurance
Companies

Admission fee \$300.00
Fee for filing annual state-
ment \$25.00
Fee for publishing annual
statement \$9.00
2 1/2% of first \$5,000 in
premiums collected in State
2% of additional premiums
collected in State
1/4 of 1% of premiums of
direct fire-writing companies

All to State General Fund

Volunteer Firemen's
Compensation Fund and
Firemen's Disability Fund

PERSONAL INCOME TAX

Rate

Graduated from 1% to 4%
on net income

Distribution

55% to General Fund
20% to State Public School
General Fund
20% to Common School
Equalization Fund
5% to Montana Relief Fund
After March 1, 1937
distribution will be:
50% to General Fund
25% to State Public
School General Fund
25% to Common School
Equalization Fund

INHERITANCE TAX

Percentage
distribution

15%

15%

70%

Distribution

Common School Equalization
Fund (SPSGF)
State Public School General
Fund
Water Conservation Revolv-
ing Fund up to \$350,000
after which the 70% goes
to Relief Fund up to
\$250,000, after to General
Fund

After March 1, 1937, distribution will be:

50%

25%

25%

General Fund
State Public School General
Fund
Common School Equalization
Fund (SPSGF)

INHERITANCE TAX (Cont'd)

Person, association or corporation to whom transfer is made	Exemptions	Rate on first \$25,000 less exemption	Rate on next \$25,000	Rate on next \$50,000	Rate on Balance
Widow	\$17,500	2%	4%	6%	8%
Husband	5,000	2%	4%	6%	8%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child	2,000	2%	4%	6%	8%
Brother, sister or descendant, son's wife or daughter's husband	500	4%	8%	12%	16%
Uncle, aunt or first cousin	None	6%	12%	18%	24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below	None	8%	16%	24%	32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes who shall use the property transferred exclusively for purposes of their organization within the State of Montana	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively	All				

MONTANA LIQUOR CONTROL ACT

Administered by State Board of Liquor Control

33 1/3% to General Fund, up to \$300,000
 15% to Water Conservation Administration Fund, up to \$100,000
 51 2/3% to Relief Fund and balance after above is provided.

After March 1, 1936, and up to March 1, 1937, distribution will be:

33 1/3% to General Fund, up to \$300,000
 6 2/3% to Water Conservation Administration Fund, up to \$100,000
 10% to Conservation Revolving Fund, up to \$150,000
 50% to Relief Fund and balance after above is provided

MISCELLANEOUS RECEIPTS

Distribution

5% of amount of government land sales	To Permanent School Fund
Timber sales on State lands	To Permanent School Fund & Common School Interest & Income Fund
Federal oil royalties	50% to Common School Equalization Fund
State oil royalties	50% to State Highway Fund To various School Funds

Taxes administered by the State Board of Equalization

Gasoline License Tax	Inheritance Tax
Oil Production License Tax	Beer License and Tax
Cement and Plaster License Tax	Personal Income Tax
Coal License Tax	Contractors License Tax
Carbon Black License Tax	Electrical Energy Tax
Metal Mines License Tax	Natural Gas Tax
Express Company Tax	Telegraph Company Tax
Sleeping Car Tax	Chain Stores License Tax
Corporation License Tax	Cigarette Tax
Freight Line Tax	

Tax administered by State Auditor

Insurance Company Tax

State

Debt debentures

Montana State Refunding Bond - see Chapter 10, Session Laws of 1933.

All property tax and all license and production taxes which may be paid to general fund, shall be set aside in a special fund, beginning on the first day of July of each year until sufficient is accumulated therein to pay the principal and interest on Montana Refunding Bonds during the next following fiscal year.

Montana State Education Bond

A levy of 10/12 mills on assessed valuation of real estate and personal property for the paying of interest and creation of a sinking fund for the redemption of educational bonds, authorized by the people by passage of Initiative Measure No. 19 in November, 1920, Chapter 108, Laws of 1935.

(Provides levy)

Highway Debenture Redemption Bonds are secured by a five cent gasoline tax which is irrevocable until fully paid.

County taxing system

The various classifications of property and the taxable valuation determined by the State law also applies to counties. In addition, Montana county officials are prohibited by legislative action from tax levies above a specified maximum amount for certain purposes, and for certain other purposes they are required to make a specified minimum levy. Maximum levies have been prescribed by legislative action for five funds (county general, road, bridge, poor and high school) and both minimum and maximum levies for one fund (common school).

The county general fund is for current expenses, including salaries and general county administration. Counties must not levy more than 16 mills on each dollar of assessed valuation for any one year for this fund. For purposes of raising revenue for construction, maintenance, and improvement of public highways (road fund) not more than 5 mills may be levied. For constructing, maintaining and repairing free public bridges (bridge fund) a levy of not more than 2 mills may be made except under certain conditions (in counties where the total linear feet of bridges or bridge construction is in excess of 4,000 and the taxable value in said county is \$4,000,000 or less, an additional levy of one mill may be made, and in counties where the total linear feet is in excess of 6,000 and the taxable value not less than \$4,000,000 nor more than \$12,000,000 an additional levy of 2 mills or a total of 4 may be made). To provide for the care and the maintenance of the indigent, sick, or otherwise dependent poor of the county and to erect and maintain hospitals therefor, a levy of not to exceed 6 mills may be made.

The county levy for support of high schools may not exceed 7 mills except in those counties where such a levy will not produce \$125 for each pupil residing in the county and regularly enrolled, in which case the levy may be raised to the point where it will raise \$125. In the case of support for elementary or grade schools, the County Commissioners are required to make an annual levy of not less than 6 mills but not more than 8 mills on all taxable property within the county.

County receipts may be classified under two main headings, revenue receipts and non-revenue receipts, the former being all receipts which increase the assets without increasing the debt liabilities or which decrease the debt liabilities without decreasing the assets, and the latter including all other.

Revenue receipts, in turn, may be divided into tax and non-tax revenue. Non-revenue receipts may be divided into those spent by the county which include receipts from issuance of debt obligations and from refunds, and those not spent by the county which include receipts handled in trust and as an agent for other civil divisions. The following shows the principal sources of all receipts of Montana counties.

Tax revenue receipts

General property taxes - real estate, personal property, moneys, credits and public utilities, delinquent taxes and protested taxes (distributed).

These taxes are computed by the County Assessor on an appraisal basis governed by State law (as previously outlined) as of March 3, of each year and are due and payable November 30, of the same year.

Special taxes--special poor and special road taxes are included in this group.

Business licenses--included are the pool and billiard, peddlers, liquor, public utilities, theatres, dance halls, beer, retail merchants, butchers, hide buyers, roller skating rinks, bowling alleys, and miscellaneous licenses.

Non-business licenses--auto registrations

Motor vehicle registration fees are due and payable as of January 1, of each year with days of grace extending to February 1. Collections are made by the County Treasurer according to the State statutory provisions, Section 1760 of the Revised Codes of Montana for 1935 quoted below:

1760. "Registration fees--disposal of proceeds--fee for half year--dealers' registration and transfer thereof--public owned vehicles exempt from fees.

"Registration fees shall be paid upon registration or re-registration of motor vehicles, trailers, semi-trailers and dealers in motor vehicles or automobile accessories in accordance with this act, as follows:

"Dealers in motor vehicles other than motorcycles, a minimum fee of thirty dollars (\$30.00) which shall entitle such dealer to two (2) sets of number plates, and five dollars (\$5.00) additional fee for each additional set of number plates up to six (6) sets, and two dollars (\$2.00) additional fee for each additional set of number plates, as may be applied for by such dealer; provided, that each dealer be required to furnish the registrar of motor vehicles a statement showing the makes of motor vehicles handled by him, and the total number of each make sold by him during the preceding year, and that he not be issued a license unless he so conforms;

"Dealers in motor cycles, fifteen dollars (\$15.00);

"Dealers in automobile accessories, except automobile dealers, ten dollars (\$10.00);

"Motor vehicles, weighing twenty-eight hundred and fifty (2850) pounds or under, other than motor trucks, five dollars (\$5.00);

"Motor vehicles, weighing over twenty-eight hundred and fifty (2850) pounds, other than motor trucks, ten dollars (\$10.00);

"Electrically driven passenger vehicles, ten dollars (\$10.00);

"All motorcycles, two dollars (\$2.00);

"Trucks of one (1) ton capacity or under, five dollars (\$5.00);

"Trucks over one (1) ton and up and including one and one-half ($1\frac{1}{2}$) tons capacity, ten dollars (\$10.00);

"Trucks over one and one-half ($1\frac{1}{2}$) tons and up and including two (2) tons capacity, twenty-two dollars and fifty cents (\$22.50);

"Trucks over two (2) tons and less than three (3) tons capacity, thirty-seven dollars and fifty cents (\$37.50);

"Trucks of three (3) tons and less than five (5) tons capacity, sixty dollars (\$60.00).

"Trucks of five (5) tons capacity and over, two hundred dollars (\$200.00);

"Busses shall be classed as motor trucks and licensed accordingly;

"Trailers and semi-trailers, over one thousand (1000) pounds and not over one (1) ton, two dollars (\$2.00);

"Trailers and semi-trailers, over one (1) ton, five dollars (\$5.00);

"All rates to be twenty-five per cent (25%) higher for motor vehicles, trailers and semi-trailers, when not equipped with pneumatic tires;

"Bicycles with motor attachment, one dollar (\$1.00).

"All license or registration fees collected by the county treasurer of the county in which any motor vehicle is registered shall be credited to the motor vehicle license fund of said county. The cost of making and mailing license plates and identification marks, certificates and other expenses of operating the motor vehicles department of the state of Montana shall be prorated by the registrar of motor vehicles among the counties of the state in proportion to the number of cars registered in each county, and shall bill each county therefor, by verified claim, and each county shall thereupon pay the amount so charged out of said motor vehicle license fund; provided, however, that each county shall receive credit for its pro rata share of any fees paid to the registrar of motor vehicles, and provided further that the county treasurer shall retain ten per cent (10%) of all license fees in said motor vehicle fund until he has been billed by the registrar as aforesaid. The remainder of the funds in said motor vehicle license fund shall be used as follows:

(a) "Fifty per cent (50%) of the net fees derived from the registration of motor vehicles, the owners of which reside within the boundaries of any incorporated city of the state of Montana, having a population of thirty-five thousand (35,000) or more, according to federal census of 1930, shall be held by county treasurer and segregated from other county road funds and be designated as "city road fund," to be used in city from which fees were derived for the construction of permanent streets within the incorporated limits of such city.

(b) "The fees held in the city road fund, as hereinabove provided, shall be used by the city council of such city having the population of thirty-five thousand (35,000), or more, according to the federal census of 1930, only for the construction of permanent highways and streets within the boundaries of such incorporated city. Provided, that all construction of public highways and streets, the cost of which is to be paid out of the fund derived from the license fees as herein provided, shall be under the supervision of the county surveyor of the county within whose boundaries such city is situated, subject to the control of the said city council and surveyor to designate the public highway or street upon which the work is to be done, and the type of pavement to be used, and provided further, that the cost of supervision of the county surveyor shall not exceed five per cent (5%) of the cost of said work.

(c) "The net fees derived from the registration of motor vehicles shall be by the registrar of motor vehicles transmitted to, and paid over to the county treasurer of the county from which the registration fee came, such fees excepting apportionment to city road fund, to be used by said county for the construction, repair and maintenance of all public highways, except state and federal highways, within the boundaries of said county, including city streets forming component parts of arterial highways within the corporate cities of less population than thirty-five thousand (35,000) according to the federal census of 1930, within the boundaries of said county.

"If any dealer, or motor vehicle, or trailer, or semi-trailer is originally registered six (6) months after the time of registration as set by law, the registration fee for the remainder of such year shall be one-half ($\frac{1}{2}$) of the regular fee above given.

"A dealer in motor vehicles or automobile accessories who shall maintain more than one (1) place of business or who shall maintain any branch establishment or establishments, must register and pay a registration fee for each such place of business or establishment.

"A registered dealer, who may sell or dispose of his entire business to any other person, may have his certificate of registration transferred to such purchaser upon filing with the registrar of motor vehicles a statement containing the name of the registered dealer, the number upon which such dealer is registered, the name of the purchaser, and the location of the place of business so sold. Upon the filing of such statement, accompanied by a filing fee of one dollar (\$1.00), the registrar of motor vehicles shall note upon the registration record of such dealer the change of ownership. But no certificate of registration can be transferred unless the entire business of the dealer holding such certificate of registration be sold and disposed of, and no such certificate of registration can be transferred to any person other than the purchaser of such business.

"The provisions of this act with respect to the payment of registration fees shall not apply to or be binding upon motor vehicles, trailers or semi-trailers owned or controlled by the United States of America, or any state, county or city, but in all other respects the provisions of this act shall be applicable to and binding upon motor vehicles, trailers and semi-trailers.

1760.1 "Licensing of vehicles from out of state. Every motor or other vehicle of the types required to be licensed, under the laws of this state, which shall enter this state with proof of evidence that it has paid a license fee for the ensuing year, under the laws of some other state or foreign government, shall immediately after entering the state of Montana, obtain a license at the first county seat, for operation in this state, in accordance with the provisions of this act.

1760.2 "Registration of foreign vehicles-application. The owner of such registered foreign motor vehicle shall, upon a form to be prepared and furnished by the registrar of motor vehicles, apply to the registrar of motor vehicles in this state, the sheriff at the first county seat entered, who shall be a deputy registrar of motor vehicles, or such other agency or agencies as may have been designated by the registrar of motor vehicles for registration of such vehicle. Such form or application shall state, in addition to other matters that may be required, the following: The name and permanent business and residence address of the owner, number and description of the license already issued to the car.

1760.3 "Thirty-day license issued for foreign vehicles, when. Upon receipt of the application duly signed, the registrar of motor vehicles, or his agency, if satisfied as to the truthfulness of the facts therein stated, shall, without charge, furnish to the applicant a registration certificate or device, or an identification form, indicating that the holder thereof has complied with the requirements of this act, and containing such other matters as may be deemed or considered necessary by it, the registrar of motor vehicles. Such certificate or device, so issued, shall be valid and authorize the operation of vehicles so registered within this state, without any charge or license fee, for a period of thirty (30) days from the date of issuance, but not beyond the current calendar year.

"If the owner of the motor vehicle shall furnish satisfactory proof that he is not engaged in gainful occupation or business enterprise, but is in the state of Montana for recreational travel only, his foreign registration certificate may be extended an additional thirty (30) days without charge.

1760.4 "Certificate to be displayed. The vehicle so registered under this act shall carry the certificate, or device, or identification, in plain sight in or upon said vehicle at all times when said vehicle is being operated or driven upon the public highways of this state.

1760.5 "Filing of applications for license to operate foreign vehicles. The registrar of motor vehicles shall file said application for registration by non-resident owners in his office and suitably index the same and keep and maintain filings and indices with reference thereto, which shall be open to inspection by the public during reasonable business hours.

1760.6 "Registrar of motor vehicles to enforce act. The registrar of motor vehicles is hereby authorized and empowered to designate and shall appoint and maintain convenient agencies for the purpose of carrying into effect the provisions of this act, and for such purpose may designate county, city or town officers, or public societies, or clubs, or other civic activities, banks, or other business institutions as agencies therefor, and may establish and promulgate rules and regulations to carry out the purpose and intent of this act.

1760.7 "Foreign vehicles used in gainful occupation. Before any foreign licensed motor vehicle shall be operated on the highways of this state for compensation or profit, or the owner thereof is using the vehicle while engaged in gainful occupation or business enterprise, in the state of Montana, including highway work, the same shall be registered and licensed in this state in the same manner as is required in the case of domestic owned vehicles of similar character not heretofore registered or licensed, and if the registrar of motor vehicles is satisfied as to the facts stated in the application, he shall register and license such vehicle and assign thereto an appropriate certificate, emblem or device, which shall at all times be displayed upon such vehicle, when operated or driven upon roads and highways of this state, during the period of the life of such license.

1760.8 "Foreign vehicles to display number plates. All foreign registered and licensed motor vehicles shall also carry in plain sight thereon the license plates or device from such other state or foreign country.

1760.9 "Purpose and intent of act. This act shall be solely for the purpose of registration and identification of vehicles operated in this state that have paid a license in another state or foreign country, and otherwise than as herein specifically set forth shall not be construed as a repeal of any acts or parts of acts having to do with the registration or licensing of automobiles within the state of Montana.

1760.10 "Penalties. Any person operating a vehicle in violation of the intent and purpose of this act shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than ten dollars(\$10), or more than fifty dollars (\$50), or confined in the county jail for not more than thirty (30) days, or both such fine and imprisonment."

Non-tax revenue receipts

Fees and charges--Clerk and Recorder, Sheriff, Clerk of Court, Treasurer, Justice of Peace, and other fees are included in this group.

Fines, forfeitures and penalties--Included are those from district courts and justice courts.

Gifts and grants--Included are apportionments from the Federal government for forest reserves and for Smith-Hughes educational work, apportionments from State oil production tax, State auto theft insurance fund, and donations from individuals, groups, etc.

Rents and interest--Included are the receipts from the rental of property deeded by pensioners, rental of county land, equipment, and county owned buildings, interest on general deposits, interest on sinking funds, interest on delinquent tax collections and sales, and miscellaneous interest.

Earnings of general departments--All collections and commercial revenue not classified under other headings, sale of produce from poor

farms, reimbursements for keeping Federal prisoners, collections for care of outside poor, scale receipts, sale of maps and blue prints, etc. are included.

Miscellaneous receipts--Included are the fees and publication costs on delinquent tax collections, all offsets to outlay, such as sale of county property (land, buildings, equipment, materials, etc.), unfinished business receipts, migratory stock, seed loan principal, etc.

Non-revenue receipts used by county

Issuance of debt obligations--Bonds, warrants, and premiums and interest are used.

Refunds are also receipts used by the county.

Non-revenue receipts not used by county

Trust and agency receipts from the State, cities and towns, rural and urban school districts, special districts, inheritance taxes and hail insurance are not used by the county.

The County Commissioners must levy a tax to pay the interest and principal of each series or issue of bonds and the tax levies must be separate for each series to meet payment when due.

The total indebtedness of a county may not exceed five percent of the value of taxable property therein. No county shall incur any indebtedness or liability for any single purpose to an amount exceeding ten thousand dollars (\$10,000) without the approval of a majority of the electors thereof, voting at an election to be provided by law.

Locally imposed taxes

In incorporated places of Montana the city officials are also limited by State law in the amount of the tax levy they can make for certain purposes. Cities of first class, with a population of 35,000 or over must not exceed 1.4 percent of the assessed value of taxable property. All other cities and towns must not exceed 1 3/4 percent on the percent of the assessed value of taxable property of the city or town.

For maintaining public parks, the council in any city or town may assess and levy, in addition to above levy, not exceeding 2 mills on the dollar on the taxable property of the city or town.

The county acts in the same capacity as collecting agent for cities and towns as it does for the State, and again the classifications of valuation are governed by the State law.

Listed below is a detailed classification of the various city and town receipts:

General tax revenue is obtained from general property taxes, taxes on real estate, personal property, public utilities, delinquent taxes and protested taxes.

General miscellaneous revenue is received from publications and fees on delinquent taxes, sewer connections, building permits, electrical permits, plumbing permits, city pound fees and city scale fees.

Receipts are received by cities and towns from licenses for the sale of merchandise such as cigarettes, and licenses for pool halls, theatres, taxis, chauffeurs, milk dealers, carnivals, circuses, etc., and the express license.

Fines and forfeitures are collected from the police court and city library and revenue is received from contract penalties.

Gifts and grants are received from individuals.

Interest on general deposits, delinquent taxes and sinking funds also furnishes revenue to the cities and towns.

The Water Department furnishes revenue through rentals.

Receipts from city indebtedness include the principal on bonds, premiums on bonds and accrued interest.

Nominal receipts consist of city bonds sold.

The city or town council at the time of making levies must levy a separate and special tax for payment of interest and principal, each series to be levied for separately, sufficient to cover amount due during the then fiscal year or accumulate a sinking fund sufficient to pay for the entire issue when due.

The total indebtedness of a city, town, township or school district may not exceed three percent of the value of the taxable property therein, provided, however, that the legislative assembly may extend the limit mentioned by authorizing municipal corporations to submit the question to a vote of the taxpayers affected thereby when such increase is necessary to construct a sewerage system or to procure a supply of water for such municipality which shall own and control said water supply and devote the revenues derived therefrom, to the payment of the debt.

The school districts in Montana, in addition to the general taxes levied by other governmental units for school purposes, may levy up to and including a 10 mill levy within each particular district whenever the Board of Trustees of any school district shall deem it necessary to raise money by taxation in excess of the 10 mill levy now allowed by law, for any purposes necessary for the proper operation and maintenance of the schools in the said district. The proposal for the additional levy must

be presented to the people and registered voters in each district decide the issue.

The county acts as the agent to levy and collect taxes for school districts. These school districts are supported largely by general property taxes. This source accounts for about 92 percent of the total (excluding borrowings), and the gifts and grants from the State and Federal governments help finance the schools' accounts for the remainder.

The Board of Trustees must certify to the County Commissioners the amount of money necessary to be raised by taxation for the ensuing year to pay the interest and retire part of the principal of each series of bonds according to the terms and conditions of each series of bonds.

The County Commissioners of every county shall make a levy on property in every school district having outstanding bonds for interest and principal on such bonds. Taxes so levied shall be collected in the same manner as State and county taxes.

Subventions

Receipts listed as subventions under the counties consist of that portion of imposts for motor vehicle registration collected by the county and the greater share of which is retained. This item in its entirety has been shown in this study as a receipt under motor vehicle imposts for the State and that portion retained by the counties has been shown as a subvention to them, and placed to the credit of the motor vehicle license fund to be used for road purposes.

The city of Butte shows a subvention computed in the same manner as that of the counties for the reason that this city, by law, received a proportion of the Silver Bow county motor vehicle registration fee moneys. This money is reserved for the street fund.

Current expenditures

All Montana units of government operate under the budget system, that is, each subordinate unit compiles a listing of anticipated expenditures based on the preceding costs. This, when presented to and approved by administrative heads, governs the current expenditures. Such limitation of expenditures is fixed by law.

Intergovernmental relationship

Referring to the caption "State-imposed taxes" under "Revenues Payable Into State Treasury", the distribution of moneys indicates in percent the proportion of various taxes levied to Common Schools Equalization Fund and to High School Fund. These moneys show as a receipt under subventions in the school district tables. The intent of this aid is to reduce property taxes.

The student attendance enrollment in each school district is the basis for distributing these moneys. This money is segregated by counties according to the attendance records compiled by the State Superintendent of Schools' office and is then certified to the State Treasurer, who

then sends the proportionate amounts to each County Treasurer, who credits the money to the several school districts, for payment of the local school district bills.

The State of Montana under this distribution of finances shows as a motor vehicle impost all motor vehicle registration fees. Deductions are made for the actual cost of making the plates and all balances are refunded to the counties as a subvention receipt. These moneys are used in the various counties in the road fund or to stimulate highway development.

Contractual relationships

Although no actual agreements for highway construction and maintenance are entered into between the State and counties, the State does in some cases complete the construction work and the counties continue in the maintenance. Under this arrangement the administrative functions are in some cases so closely allied that the various cooperating units may be said to practically do the job on a sharing basis.

Education

For out-of-district pupils we quote Section 8 of the State Statutes amended in 1935, as follows:

"In counties where students attend a high school outside of the county of their residence or have been placed in a state institution, it shall be the duty of the County Superintendent of Schools, on or before the third Monday in July, to prepare a budget which shall be not less than sixty-five dollars (\$65) nor more than ninety dollars (\$90) for each student whose attendance outside of his county has been so authorized or who is an inmate of a state institution."

For the transportation of pupils, Chapter 175, Laws of 1935, Section 1, Item (c) is quoted below:

"For the transportation of pupils, one-half of the cost of such transportation for all pupils residing three or more miles distant from a public school, the State Board of Education of the State of Montana shall fix and promulgate a uniform schedule of rates for the transportation of pupils to and from the public schools of the State and upon the basis of such schedule, so fixed, the contribution of the State to the cost of transportation shall be computed, and the payment thereof made."

The County Superintendent of Schools has authority to abandon a district where no school has been held in the district for two consecutive years or when at least twelve months of school have not been held during three consecutive years, except where the pupils have been transported regularly to some school at least six months during these three years.

School districts may be consolidated only by a majority vote of the resident freeholders of all districts affected at a special election held to vote on the question. New districts may be organized from existing districts where the taxable valuation remaining in each district from which the territory is taken is not reduced below \$75,000 and the number of children between six and sixteen years is not reduced below fifteen.

Public welfare and services

In the care of prisoners the State of Montana pays to the county holding the prisoner seventy-five cents (75¢) per day as compensation for the prisoner's care, while he is confined within the county for major offenses. After sentence is passed he becomes a ward of the State, the State assuming responsibility for the case.

With regard to the relationship between State and local, the State peace officers do not function as such within the incorporated limits of any city or town.

In the relationship between county and local peace officials those of the county have jurisdiction over any infringements or violations of State laws within the county, including jurisdiction within the incorporated city limits of cities and towns. City officials only have jurisdiction over violations of city ordinances. Therefore it is clearly indicated by law and the acts committed, what governmental unit will handle the case and stand the costs thereof.

For the care of indigents, the responsibility of destitute or needy people is assumed by the counties within the State of Montana and the burden of providing for them falls within the classification of county functions until such time as the county is unable to provide for them, when assistance is given from the State and Federal governments.

In the care of corrective cases, the State has provided institutions for the deaf, blind, insane, minor delinquents, major corrective cases, State hospital cases, tuberculosis sanitarium cases and a soldier's home for the care of dependent soldiers.

The administration of the above institutions is under the State government. However, if inmates in the tuberculosis sanitarium are unable to pay their own way, the State collects money for those cases from the county. This applies also to the deaf and blind school, State hospital and insane asylum. The soldier's home receives money for operation from the Federal and State governments to make up deficiencies of donations, rentals and various other revenues. The institutions for minor delinquents receive their money from the Federal government, school districts and departmental earnings.

Accounting systems and budget control

The workings of the Montana budget system are best studied by the budget law quoted below, Chapter 20, revised Codes of Montana as amended by Chapter 167, Twenty-third Legislative Assembly:

"An Act to Provide a Budget System for the Control of all Expenditures of State Money.

"Section 294. This Act shall be known and may be cited as the "Budget Act".

"Section 295. Each department of the State government and all State institutions and agencies requiring an annual appropriation from the State shall present a request therefor to the State Board of Examiners, on or before the first day of November of each year preceding a regular session of the Legislative Assembly.

"Section 296. Such requests shall be made by the head of such department, institution or agency, and in the case of the judiciary, it shall be made by the Clerk of the Supreme Court under the direction of the Chief Justice of the Supreme Court.

"Section 297. All requests for appropriations shall be made upon blank forms to be furnished by the State Accountant upon approval of the State Board of Examiners. The blank forms shall be filled in according to the rules adopted by the State Board of Examiners. Upon receipt of the requests for appropriations, the State Board of Examiners shall proceed to examine such requests and reports for the purpose of determining the necessity of the appropriations so requested.

"Section 298. The Legislative Assembly shall not appropriate any money out of the State Treasury except in accordance with the following provisions:

"(a) Every appropriation bill shall be either a "Budget Bill" or a "Supplementary Appropriation Bill" as hereinafter mentioned.

"(b) Within ten days after convening of the State Legislative Assembly, the State Board of Examiners shall submit to the House of Representatives and to the Senate a budget, which shall contain a showing:

"1. The total revenues and expenditures of the State for the preceding biennial period and the estimated revenues and expenditures for the succeeding biennial period.

"2. The current assets and liabilities, reserves and surplus or deficit of the State.

"3. All debts and the amount of all moneys in the State treasury to the credit of each fund.

"4. All revenues, expenditures and balances for the preceding period and the requests for the succeeding biennial period showing the amounts, item by item.

"(c) The budget shall be divided into two parts and the first part shall be designated "Governmental Appropriations" and shall embrace an itemized estimate of the appropriations for each of the ensuing fiscal years;

"1. For the Legislative Assembly, showing the amount necessary to pay the mileage and per diem of each member and per diem of all officers and attaches, and several items for necessary incidental expenses;

"2. For the Executive Department, as provided by law;

"3. For the Judiciary Department, as certified to by the Clerk of the Supreme Court, herein provided, and as provided by law;

"4. To pay and discharge the principal and interest of any bonded indebtedness of the State of Montana;

"5. For the salaries payable by the State under the Constitution and laws of the State;

"6. For the establishment and maintenance throughout the State of a thorough and efficient system of public schools, so far as the same may be necessary, in conformity with the Constitution and laws of the State;

"7. For such other purposes as are set forth in the Constitution of the State.

"(d) The second part of the budget shall be designated "General Appropriations" and shall include all other estimates and appropriations.

"(e) The Board of Examiners shall prepare its recommendation for the Budget Bill in the following manner:

"1. The recommendations of the State Board of Examiners shall be in the form of a Budget Bill in the following manner;

"2. The recommendations of the State Board of Examiners shall designate the fund or funds from which each appropriation is proposed to be made.

"3. The recommendation in the proposed Budget Bill may be itemized in such manner as the State Board of Examiners may deem necessary.

"4. The proposed Budget Bill as hereinabove provided shall be submitted to the Legislative Assembly not later than the tenth day of the Session.

"Section 299. The presiding officers of the House of Representatives and of the Senate shall promptly refer said budgets and Budget Bills to the proper committees. The Budget Bill for the maintenance of the several departments of the State government and the several State institutions shall be based upon the budget and proposed Budget Bill so submitted; and the Legislative Assembly may amend the proposed Budget Bill by increasing or decreasing the items therein, except that the Legislative Assembly shall not amend the proposed Budget Bill so as to affect either the obligations of the State or the payment of salaries required to be paid by the Constitution and laws of the State.

"Section 300. The State Board of Examiners and representatives of executive departments, boards, officers, commissions and institutions of the State, and other State agencies expending or applying for State moneys shall have the right and when requested by either the House of Representatives or the Senate, it shall be their duty to appear and to be heard with respect to any budget bill during the consideration thereof, and to answer inquiries relative thereto.

"Section 301. Neither the House of Representatives nor the Senate shall consider any other appropriations until the Budget Bill has been finally acted upon by both houses, and no other appropriation shall be valid unless in accordance with the following provisions:

"1. Every such appropriation bill shall be embodied in a separate bill, limited to some single work, object, or purpose, therein stated, and called a supplementary appropriation bill;

"2. No supplementary appropriation bill shall become a law unless it is passed in each house by a two-thirds vote of all members and the ayes and nays recorded on its final passage.

"Section 302. If the general appropriation bill based upon the budgets shall not have been finally acted upon by both the House of Representatives and the Senate on or before the thirtieth day of the session of the Legislative Assembly, then such general appropriation bill shall be considered to the exclusion of all other bills until the same shall have been finally acted upon by both the House of Representatives and the Senate;

"1. The State Board of Examiners, for the purpose of making up the Budget Bill, shall have the power, and it shall be its duty, to require from the proper State officials, including herein all executive departments, all executive and administrative officers, bureaus, boards, commissions, and agencies expending or supervising the expenditure of, and all institutions applying for State moneys and appropriations, such itemized statements and other information, in such form and at such times as the board shall direct;

"2. Each member of the Legislative Assembly, upon introducing a supplementary appropriation bill, shall present to the clerk an extra copy of such bill, which shall be transmitted to the State Board of Examiners which shall, within five days from the receipt thereof, return the same to the clerk, with recommendations and suggestions in connection with such appropriation to be transmitted to the committee to which the bill has been referred.

"Section 303. The State Board of Examiners shall have printed before the tenth day of each session of the Legislative Assembly the budgets provided for herein, and shall distribute copies of the same to the members of the Legislative Assembly and to all the State Departments, institutions, and agencies.

"Section 304. All moneys now or hereafter appropriated for any specific purpose shall, after the expiration of the time for which so appropriated, be covered back into the several funds from which originally appropriated; provided however, that any unexpended balance in any specific appropriation may be used for either of said years for which such appropriation has been made."

For the County Budget System we quote from Bulletin #298 by Roland Renne of the Montana State College.

"The budget system--Montana counties now operate under a budget law passed by the State Legislature in 1929. Under this law the expenditures of

counties for various purposes must be budgeted in advance and expenditures kept within the amount budgeted. Before this law was passed, counties operated under a so-called budget law passed in 1921 but this law was not effective in controlling county expenditures;

"According to the 1929 law each county official, elective or appointive, in charge of an office, department, service or institution of the county, must file with the Clerk and Recorder on or before the tenth of July each year, detailed and itemized estimates, both of the probable revenues from sources other than taxation, and of all expenditures required by such office, department, service or institution for the current fiscal year. A penalty of \$10 for each day of delay in filing such estimates shall be deducted from the salary of each officer committing such delay, but the total penalty against any one official shall not exceed \$50 in any one year.

"After those estimates have been filed, the Clerk and Recorder must make a tabulation of each office, showing the estimated receipts from all sources other than taxation, the actual receipts for the last completed fiscal year, the surplus or treasury balance at the close of the fiscal year, the estimated expenditures for the current year, the actual expenditures for the past year, all contracts or other obligations which will affect the current year revenues, and the amount to be raised by taxation. These estimates must be classified under the following general classes: (1) Salaries and wages, (2) maintenance and operation, (3) capital outlay, (4) Interest and debt redemption, (5) miscellaneous, and (6) expenditures proposed to be made from bond issues not yet authorized or from the proceeds of tax levy or levies which are required to be submitted to and approved at an election to be thereafter held.

"This tabulation must be submitted to the County Commissioners on or before the twentieth of July. The Commissioners then consider it in detail and must on or before the twenty-fifth of July make any revisions, reductions, additions, or changes they deem advisable. They then publish a notice (at least once in the official newspaper of the county) stating that they have completed their preliminary budget, that it has been placed on file and is open to inspection in the Clerk and Recorder's office, and that they will meet (at a designated time and place) on the Wednesday immediately preceding the second Monday in August thereafter to fix the final budget, at which time any taxpayer may appear and be heard for or against any part of the budget. Hearings on the proposed budget may continue from day to day but must be concluded not later than the second Monday in August. The Commissioners then adopt the final budget and fix the amount of tax levy for each fund necessary to raise the amount of estimated expenditures, less estimated income from other sources. The Clerk and Recorder must immediately forward a copy of the final budget and the tax levies to the State Examiner.

"The estimated expenditures as finally fixed and adopted by the Board constitute the appropriations for the county for that year and no county official may incur liabilities in excess of such appropriations and classifications. Transfers between the general classes indicated above are prohibited, with certain exceptions. 1/ Any person who violates any of the provisions of the act is guilty of a misdemeanor, and in case expenditures are made, liabilities incurred, or warrants issued in excess of the budgeted appropriations, they are not a liability of the county but of the official making

or incurring such expenditures or issuing such warrants and he is liable therefor personally and upon his official bond. Any County Commissioner or Clerk and Recorder approving any claim or issuing any warrant in excess of any such budget appropriation, except upon order of a court of competent jurisdiction or in an emergency, shall forfeit to the county fourfold the amount of such claim or warrant, which shall be recovered in an action brought by the County Attorney in the name of the county against any such county officials and their several sureties on their official bonds. The law specifically states what shall constitute an emergency and the procedure to be followed with emergency expenditures (see Section 6, Chapter 148 of the 1929 Session Laws). In order to keep a definite check on expenditures throughout the year, the Clerk and Recorder is required to submit to the Board of Commissioners on the first Monday in each month a report showing expenditures and liabilities against each separate budget appropriation incurred during the preceding calendar month, and similar information for the whole of the fiscal year to the first day of the month in which such report is made, together with the unexpended balance of each appropriation, receipts from taxes and receipts from all other sources by each fund for the same period.

1/ "Upon a resolution adopted by the County Commissioners at a regular or special meeting, transfers or revisions within the general class of salaries and wages and of maintenance and operation may be made, provided that no salary shall be increased above the amount appropriated therefor. With appropriations to be expended from county road or bridge funds, special road district funds, or any special highway fund, any transfer between or among the general classes of (1) salaries and wages, (2) maintenance and operation, and (5) capital outlay, may be made."

For the City Budget System, the Montana State Legislature passed a budget law in 1931. Under its provisions each city officer including the council must file with the City Clerk detailed estimates of revenues and expenses for the current year by July 10. The Clerk then prepares a statement for each office and must submit this statement to the City Council on or before July 20 and then this preliminary budget goes through the same procedure in determining a final budget as the procedure for the county budget.

In regard to budgets for school districts, the County Commissioners in each county in Montana act as a board for the supervision of school budgets and the County Superintendent of Schools acts as the clerk. This Board meets on the fourth Monday in July of each year to study the budgets adopted by the trustees of the various school districts for the current year. The Board may study these budgets until the second Monday in August, when the final budget for each school district must be fixed. Before making any changes in the preliminary budget of any district, the Trustees and Clerk of the district must have an opportunity to discuss the budget with the Board. If the Board and the Trustees cannot agree on the amounts allowed to be spent for any item, the Trustees by majority vote, may finally fix and determine such amounts. The budgets finally adopted carry the amount which can be spent for different purposes and the district must not spend more than these sums.

Those institutions coming under the classification of public or quasi-public, are generally set aside in this fiscal study and consist of residence halls for students at various points of learning of the Greater University. These residence halls become a student function, and they stand the construction and maintenance cost relieving the State of any liability. However, upon

payment of construction costs, the buildings become a part of the State Higher Education System.

The practices relating to sinking funds are explained in Section 463.1 of the Revised Codes of Montana, 1935, quoted below:

463.1 "Liability of officers for failure to make levy for sinking funds. That when any officer or officers or board or body of officers of any county, city, school district, irrigation district or other municipal or public corporation of the State are or shall be required by law to provide by a levy of taxes, or by certifying the amount of money required, or otherwise, a sinking fund or fund required to pay at maturity any bonds hereafter issued or created, such officer or officers and the members of such board or body of officers shall be jointly and severally liable to the county, city, school districts, irrigation district, or other municipal or public corporation which they represent if they shall fail to perform any such duties so required by law, as in this section hereby specified, in an amount equal to the sum which would have been added to such fund had they performed such duty. Provided: that when any such board shall fail or neglect to perform any such duty, no minority member of said board who shall have moved said board or voted in favor of a performance of such duty shall be held liable."

The State Board of Education may borrow moneys and pledge the rents and income received from the residence halls for the discharge of loans so executed, for use in quasi-public activities.

Highway systems

History

One of the first official acts of the first Highway Commission in Montana, which originated April 4, 1913, was to adopt a standard form for maps. Instructions for the compilation of these maps were forwarded to all the counties. Nearly all the counties compiled and filed maps in accordance with these instructions and from this information the first state highway system was started.

The duties of this Commission up until 1917 were mostly of an advisory nature to assist the counties in road building. They compiled data, however, on road needs, drainage needs and studies of traffic conditions and forwarded this information to all County Commissioners. The fourteenth session of the State Legislature amended the road laws in such a manner as to require the Commission to furnish standard plans and specifications for all bridges thereafter constructed or repaired, the cost of which should exceed \$500. After investigating methods followed in other states, the Commission organized the Bridge Department on June 1, 1915.

In 1917 the Highway Commission was reorganized and to them fell the task of finding ways and means of taking advantage of the Federal Aid made possible by the Shackleford-Bankhead Federal Aid Road Act which was approved July 11, 1916. It was indicated by the Department of Roads that the policy of the government would be to expend money only on the through connecting tonnage post roads. It was very emphatically stated that this appropriation could not be expended on side roads or projects remote from trade centers

and that improvements should begin at city limits, working away from the same.

Hampered by the lack of any sizable amount in the Highway fund up until 1926 the matching of Federal grants were borne by the counties through which the roads might run.

The policies of the Commission during this time were:

- Developing road construction and maintenance standards
- Developing and introducing bridge standardization and supervising bridge construction
- Initiating and administering Federal Aid Projects and developing a system of road mapping records.
- Testing road materials
- Developing and introducing a uniform system of cost records
- Developing construction organization and carrying on State aid operations
- Developing appliances
- Giving information

In the development of a system of main State highways to connect the trade and population centers of the State, it was found that in many instances connecting links were required that were of very little local interest or advantage and that had little local support. Such highways were often run through some mountainous section of a county with no local industry or source of revenue. Sometimes they ran across a remote corner of the county while the source of highway revenue and the highway requirements of the taxpayers of the county were in a wholly different location. Again main highways were used extensively by trans-state and other traffic foreign to the county through which such highways passed. This imposed an additional and rather unfair maintenance burden upon such county, the local benefits of which, were not apparent. Scores of instances of this kind can be recalled by anyone conversant with the highway geography of the State. Such highways were rarely open to improvement under the provisions of the Federal Aid Road Act and the Commission met this problem by setting aside such funds as could be spared from the basic operations for the working out of a system of State Aid in road improvement. This appropriation was used to defray a part of the cost of the construction and maintenance of the connecting links of the State Highway System on the condition that the county furnish the balance.

In 1920, in order that the Department might have more definite and workable knowledge of the condition of its main State highways not scheduled for immediate improvement, a thorough investigation, covering 3,992.5 miles of Primary Highways was made. The information acquired related to grade and alignment, drainage, necessity for surfacing and availability of surface materials and other features essential to a proper knowledge of the State road system. The data acquired were available to county officials for their use in connection with the maintenance and repair of unimproved State Highways within the county.

In May, 1920, the Highway Commission adopted the inter-county seat system of State Highways. This system comprised approximately 7,700 miles and provided for connecting all county seats within the State. It could

readily be seen that these inter-county highways served not only the thickly populated and industrial districts of the State, but the agricultural areas as well.

A study of the inter-county system of highways referred to above will disclose the fact that from the standpoint of the State as a unit, some of these routes were of more importance than others. The Federal Government had asked that Federal Aid Projects in Montana be confined to a Primary System of approximately 3,500 miles. This Primary System was to include such routes as the Roosevelt Highway, traversing the State from east to west along the line of the Great Northern Railway on the north; the Yellowstone Trail and the Red Trail, crossing the State along the south; the main route connecting Yellowstone and Glacier Parks; and a few other roads of equal importance to the State. The State and Federal Governments had not reached an agreement in 1920 relative to this matter but it was believed that Federal Aid Projects initiated in the future must be restricted to a smaller mileage of State highways than that included in the inter-county system. The Commission, however, maintained that the highways built at this time must of necessity be those which would contribute most to the development of the State as a whole, regardless of their location from the standpoint of convenience to tourist traffic.

It was the policy of the Commission, in regard to improvement projects that had been undertaken, to classify or consider projects within three main types, namely, Federal Aid Projects or those constructed with the aid of funds made available under the provisions of the Federal Aid Road Act, State Aid Projects or those built with State and local funds, and County Cooperative Projects or those for which funds were provided entirely by the county or other local interest but for which plans and supervision were furnished by the State.

In 1921 the Commission, as a consequence of the passage of the Federal Highway Act of 1921, divided the main State roads into two classes, the Seven Percent or Trunk Highways, a total of 4,700 miles, and the Primary County Roads, 4,300, as a corollary of engineering control or a grand total of approximately 9,000 miles.

As Federal Aid was only made available for parts of the Seven Percent or Trunk Highways, and there were approximately 4,300 miles of road which were termed Primary, County or Local requiring improvement and maintenance by the counties, the Commission adopted a policy of State Aid.

Under the State Aid feature of the Department's policy it was proposed to contribute State funds to assist the counties in improving without Federal Aid, first, portions of the Trunk Highway or Seven Percent System which did not justify the standard or cost of Federal Aid Projects; the second, those portions of the Primary County Road Systems which because of their use or location were of Statewide importance, and the betterment of which would extend the value or usability of the Trunk Highway System. The Department was convinced that real and material benefit would follow its cooperation with counties in the building of State Aid improvements along this line.

The principal difficulty of the Commission up to 1928 in administering Federal Aid in Montana was the lack of State funds, from which followed

inability on the part of the State to control the details and location of projects of State-wide importance. However, with the passage of a five cent per gallon gasoline tax in 1929 which gave the entire revenue to the State Highway Fund the Commission made good progress in the completion of the Primary and State Highway Systems.

Definition of systems

Primary highways

The present State System of roads, upon which all initial construction and further improvement is being exclusively performed, is the Federal Aid Highway or Seven Percent System of Montana, as established by the Federal Highway Act of November 9, 1921 and supplementary amendments thereto, and was arbitrarily selected as the Primary System for Planning Survey purposes. The Montana statutes contain no officially designated Primary or Secondary System.

The approved Federal Highway System at the end of 1932 included thirty-five numbered routes. Certain of these routes are included in what is known as the United States Numbered Highway System, a transcontinental and interstate system of trunk roads uniformly marked all over the country with the United States shield marker familiar to everyone.

Secondary highways

For Planning Survey purposes the Secondary System includes county trunk routes, farm-to-market roads, rural free delivery mail roads, and public school bus routes.

Tertiary or local highways (Local or Land Service)

In the fiscal and related studies roads of third degree importance have been referred to as "Local Roads." These include local county, private, and Federal Reservation private roads.

City streets include all streets and alleys within the corporate limits of incorporated cities and towns.

Administration of the several systems

The unit of government directly responsible for the administration of the Primary Highway System is the State Highway Department.

For the Secondary Highway System the administrative responsibility rests with the Board of County Commissioners, the members of which body are jointly responsible for all activities.

The administrative responsibility for the Tertiary Highways rests with the Board of County Commissioners or with municipal governments.

For city streets, the administrative responsibility rests with the city and town officials.

Participation by other units in the administration of:

Primary Highways

State Highway Department and Bureau of Public Roads
Federal Aid and State Funds

Secondary Highways

Bureau of Public Roads or County Commissioners and
State Highway Department
Federal Aid and State or County Funds or through WPA grants

Tertiary Highways

Board of County Commissioners or municipal governments
County or Municipal Funds or through WPA grants

The construction practices of the various units of government respecting the several highway systems in relation to incorporated limits are as follows:

In the improvement of Primary Highways through municipalities, the State Highway Department supervises the work through the phases of location, design and construction in consonance with the U. S. Bureau of Public Roads according to the Rules and Regulations for Administering the Federal Highway Act.

Secondary Highways are constructed through municipalities under the supervision of county or municipal authorities, depending upon the source of funds. If funds derive their source from Federal appropriations in whole or in part, the work is administered by the State Highway Department subject to inspection by the U. S. Bureau of Public Roads.

Tertiary Highways through municipalities are supervised by county or municipal officers or by WPA engineers if such grants are used.

Construction practices of the various units of government respecting the several highway systems in relation to National forests, parks and reservations are as follows: Primary and Secondary Highways in or adjacent thereto are constructed under the supervision of the U. S. Bureau of Public Roads. Tertiary Highways falling within these same boundaries are constructed by the U. S. Forest Service and the Office of Indian Affairs.

The maintenance practices of the various units of government respecting the several highway systems in relation to incorporated limits are that that portion of the Primary Highway built within the incorporated limits of the municipality is maintained by the State to the satisfaction of the Bureau of Public Roads. In practice this responsibility has been referred to the several municipalities concerned.

Following are the maintenance practices in relation to National forests, parks and reservations. The Primary Highways are maintained by the State Highway Department. Those improved sections lying within the National forest boundaries are maintained by the Bureau of Public Roads for a two year interim succeeding initial construction work and at the close of the period, the State takes over the work. Similar procedure is in effect with respect to National park approach roads.

State highway administration

Montana's first roads that pretended to be anything more than wagon trails across the sod were toll roads. Travelers gladly paid the enterprising parties who built them for the privilege of using them. The man who benefited, due to time saving, comfort and decreased wear and tear on equipment, paid the bill. That principle is retained in our present gasoline tax system.

The first Montana State Highway Commission came into existence in 1913. Its activities were limited to making investigations, recommendations and plans, and to providing engineering advice for Boards of County Commissioners at their requests without charge.

With the passage of the Post Road Act by Congress in 1916, Federal Aid was made available for construction of Rural Post Roads, and the following year the Montana Legislature gave the Highway Commission authority to handle the required procedure necessary to get Federal grants.

To fully comprehend the highway situation as it has existed during the life of the Highway Commission, it is necessary to review what has been done in law-making insofar as highway revenues are concerned. Previous to 1917 the operating cost of the Commission was paid by legislative appropriation. In 1917, a license plate law was passed, the proceeds of which went 25% to the counties and 75% to the State Highway Fund (1/3 of which went back to the counties from whence it came). In 1921, an act that gave 50% of this revenue to the counties and 50% to the Highway Fund was passed. In 1923, an act was passed that gave 100% of the license plate money to the counties.

In 1921, a one cent per gallon tax on gasoline was enacted and gave 66 2/3% to the General Fund of the State and 33 1/3% to the School Fund. This was replaced in 1923 by a two cent gasoline tax which gave 40% to the State General Fund, 40% to counties for road purposes, and 20% to State highway fund. The act of 1925, a two cent per gallon tax, distributed 30% to the State General Fund, 55% to the counties and 15% to the State Highway Fund.

In 1926, Initiative Measure 31 was approved by the electorate providing a three cent gasoline tax for a highway fund with which to match Federal Aid. This was the first time that the Highway Commission had money of its own to match Federal grants.

In 1929, the three cent tax was raised to five cents the entire revenue to go to the Highway Fund after deducting the cost of collections and refunds, while in 1931 Referendum Measure 35, known as the Anticipation Debenture Act, was approved, thereby providing immediate badly needed additional cash through the sale of debentures.

The progress of Montana in highway construction and routine development for 1931, 1932 and 1933 has been similar to the accomplishment in this line of endeavor throughout the United States. Liberal Federal emergency appropriations in the behalf of unemployment relief supplementing routine governmental and State revenues enabled large road construction programs in all western states.

The National emergency appropriation of 1931 was \$80,000,000. Of this amount, Montana received about \$1,670,000. The emergency appropriation available for 1932 was \$120,000,000. Montana benefited about \$2,500,000. Those advances furnished in all the States a peak of highway progress and construction in the year 1931 and a considerable program for 1932. The total construction program in Montana for 1931 exceeded \$9,600,000 and the total for 1932 was over \$7,000,000. There were 106 contracts in 1931 and 115 contracts in 1932 including 82 for bridges. These figures do not include construction of highways in the National forests, the allotments for which had been increased to \$1,750,000 for the two fiscal years of the Federal government.

This much had been accomplished in spite of the fact that the State had not been able to dispose of \$1,500,000 highway debentures authorized for the year 1932, on account of the prescribed low rate of interest.

It may be recalled that a ten year program was contemplated for a completion of the Federal System of the State when Bill No. 31 was enacted in 1926 by a referendum. In order to speed up accomplishment, and because of Federal aid available to this State, highway anticipation gasoline tax debentures, in amount of \$1,500,000 per year, for four years were in 1931 first voted by the legislature and then by the people. These securities for the year 1931 were sold. Those authorized for 1932 had not been sold although advertised for sale three different times. The emergency appropriations, however, had moved in and helped so that at the end of the sixth year the department had completed or made provisions for initial construction upon 4,000 of the 5,000 miles of the Federal System. The greater part of the grading had been surfaced and 1,200 miles had received some type of bituminous treatment. Under the emergency highway appropriation that became available in the summer of 1932 more than \$6,000,000 in contracts were let from August to December. There remained about \$3,500,000 worth of work to be done on these contracts in 1933.

To the large number of citizens of Montana interested in the completion of the State Road System at the earliest possible date it was a matter of regret that, under present statutory limitations, this project had received a substantial setback because the 1932 issue of highway anticipation gasoline tax debentures could not be sold. The law provides that the issue of \$1,500,000 authorized annually for the four years from 1931 to 1934 must be sold during the year for which authorized, or not at all.

At the end of 1932 the gross mileage of the Federal Highway System, according to official records of the Federal Bureau of Public Roads as approved by the United States Secretary of Agriculture, was 5,283.2 miles. However, the actual measured and logged mileage, eliminating excess mileage and duplication of mileage on two routes, was 5,012.6. Of this net mileage 3,985.1 miles had undergone initial improvement which was the grading on a permanent alignment. Of this improved mileage 3,642.1 miles had been surfaced with crushed gravel, rock or scoria, leaving 343 miles which were graded only. Of this surfaced mileage, 50.7 miles had been hard-surfaced and 1,197.1 miles had been oiled, leaving 2,349.2 miles of gravel surfacing or comparable type, and including city streets. There remained 1,027.5 miles upon which the initial improvement remained to be performed.

The total capital investment in improved State highways in Montana at this time on the Federal Highway System including early county cooperation exceeded \$52,000,000. Adequate conservation of this investment, which means proper maintenance, has been and is a primary responsibility of the State

Highway Department.

Beginning in 1927, State funds for construction, including those allotted to contracts or other construction work and those expended for right-of-way, have been allocated according to statutory percentages to the twelve construction districts established by the legislature at the beginning of that year.

From 1933 to the end of 1936 the construction program of the Highway Commission has been about the same as for 1931 and 1932. Much of this program in 1934 to 1936 was devoted to the building of Feeder Roads and to the construction of railroad crossing eliminations. However, satisfactory progress was made toward the completion of the Federal Highway System.

Montana's highway program is administered by a commission organization (see Chart No. 7). The present Highway Commission consists of three commissioners, appointed by the Governor who are required to meet at least once a month. They are compensated on a per diem basis when in session. The Commission appoints the State Highway Engineer who is chief executive of the Department and appoints the Secretary of the Commission who is generally an engineer. The Department employs trained technical men and groups them in sub-departments and functional divisions both at headquarters and in the field.

The State has been divided into twelve financial districts, each allotted a percentage of construction money based on the proportion of uncompleted Federal Aid System mileage in a district to the total mileage of that System in the entire State. Districts are allotted funds in the proportion that the mileage of Seven Percent System remaining uncompleted to the standards of the Bureau of Public Roads on July 1, of each year bears to the total mileage of Seven Percent System in the State.

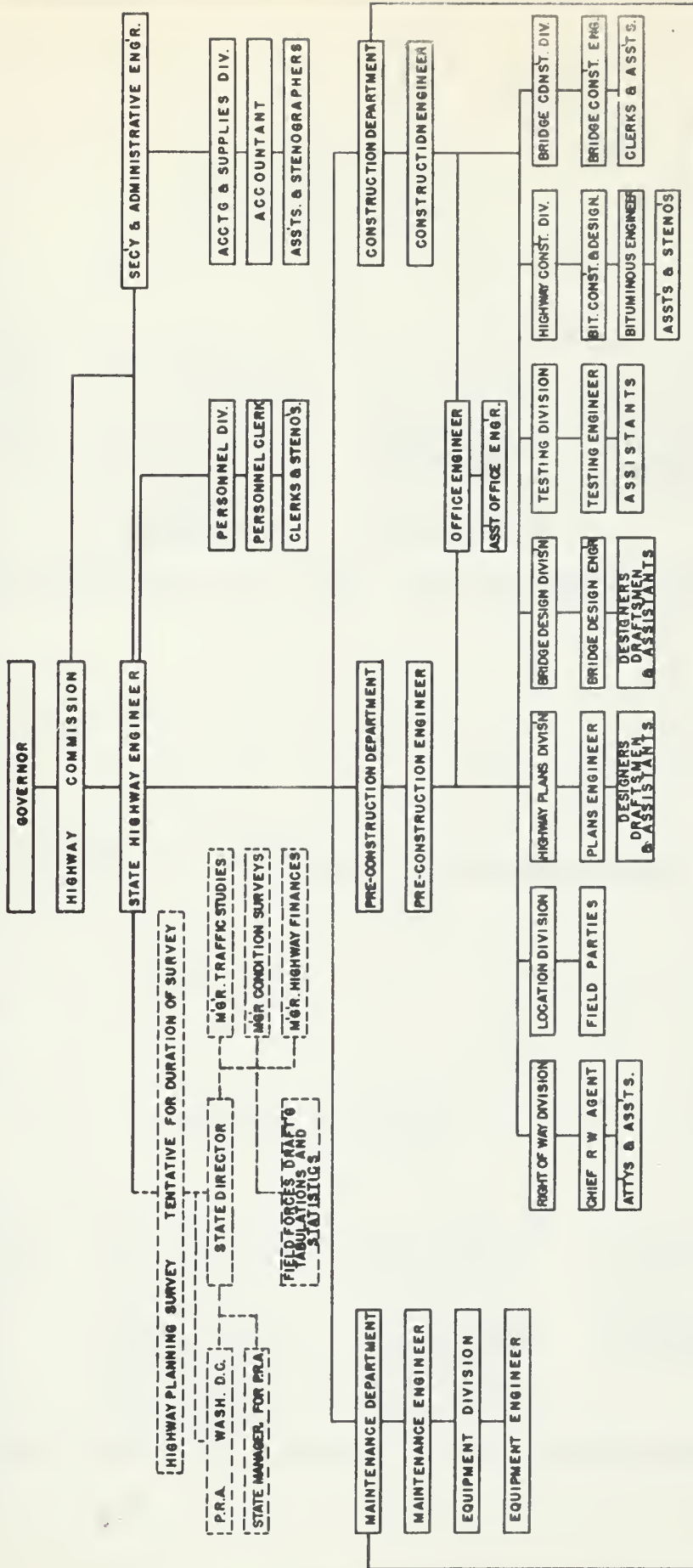
Routine administrative procedure with respect to the improvement of a section on the Primary System is exemplified as follows: The Highway Commission decides to initiate a certain project, the Missoula office of the Bureau of Public Roads is notified and they assign a representative to accompany a Highway Department engineer on a field trip to select a mutually satisfactory route for location of the project. This selection must meet the approval of the Bureau of Public Roads by conforming to the standards laid down by the Federal government.

The route as governed by grade alignment or other control points having been agreed upon, the State submits to the Bureau a project statement and sketch map showing the name, termini, length, estimated cost and related details.

All material submitted to the Bureau goes from the Missoula office through specified channels until it eventually reaches Washington for final sanction.

To this point, details have been handled by the Preconstruction Department which now sends a field party to make a location survey. This party sends its data to the Plans and Bridge Divisions where designers prepare preliminary plans and estimates. After these are completed another field inspection is made by the Bureau and State representatives, this time

ORGANIZATION CHART, STATE HIGHWAY DEPARTMENT OF MONTANA

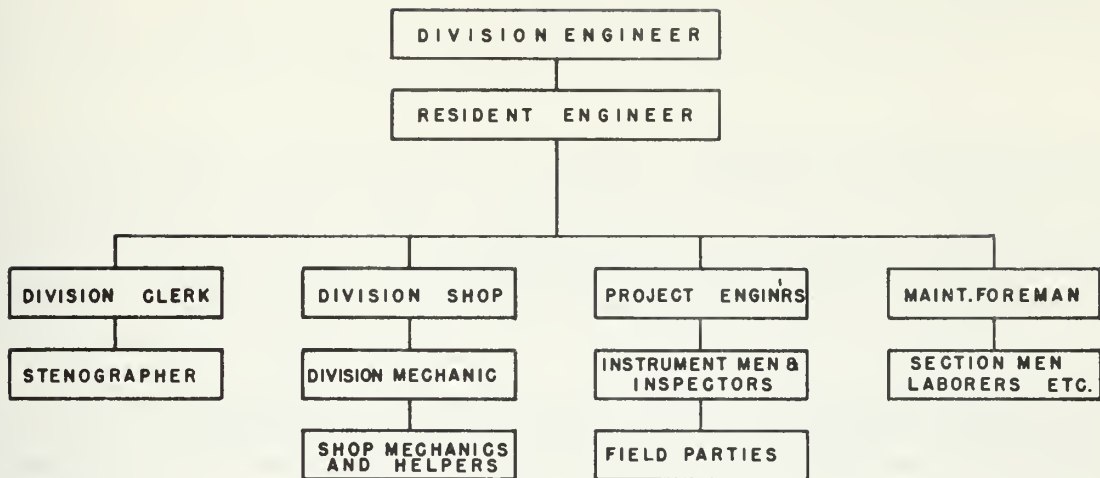


FIELD ORGANIZATIONS

DIVISIONS

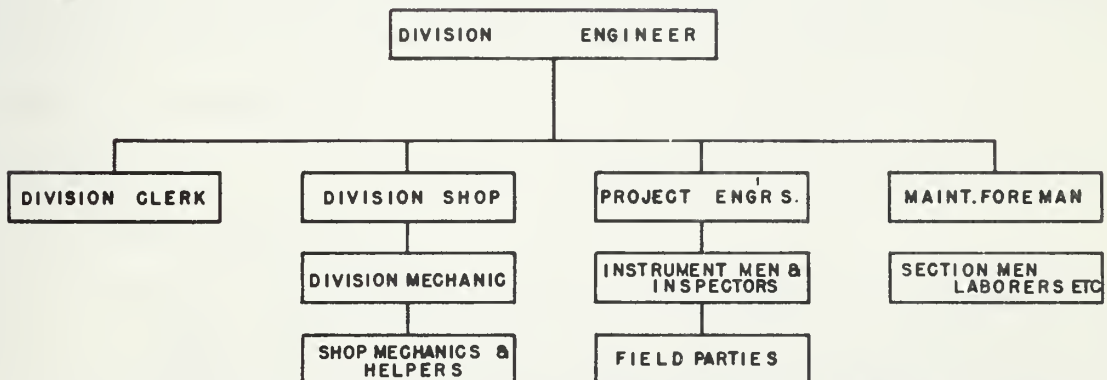


CHART NO. 3



DIVISIONS WITH MORE THAN 400 MILES UNDER MAINTENANCE

TYPICAL DIVISION ORGANIZATIONS



DIVISIONS WITH LESS THAN 400 MILES UNDER MAINTENANCE

with the tentative plans in hand. Following the inspection both representative bodies prepare a report listing the revisions they have agreed upon as desirable. These data are then prepared in their final form by the Design Department in accordance with the recommendations of the plan-in-hand inspectors. Upon Bureau approval of the plans, specifications, and estimates, the project is advertised for contract.

Upon award of the contract, a project agreement is entered into between the Highway Commission and the Bureau of Public Roads stipulating financial details and similar data. The contractor moves on to the work, and State responsibility goes to the Construction Division. A project engineer is assigned under supervision of a Field Division engineer and constant inspection is maintained by both the Highway Department and the Federal inspectors during the term of the contract.

After the project is completed to the satisfaction of the State and Bureau the Maintenance Department assumes the responsibility unless it is reopened at some future date for reconstruction or improvement eligible for Federal Aid.

Accounting system and procedure

Under Section 1800 of Revised Codes of Montana, 1935, is the following:

1800. "Presentation and payment of claims. All accounts and expenditures shall be certified by the highway commissioner, approved by the state board of examiners, and paid by the state treasurer upon warrants drawn by the state auditor out of the proper funds created by this act. In submitting claims for payment as herein provided, the state highway commissioner shall certify whether the warrant is to be drawn against the state highway fund or the state highway trust fund, and if the claim is against the state highway trust fund, he shall state the particular project to which the payment will apply. The state treasurer is hereby authorized to receive all warrants drawn by the United States government in accordance with the provisions of any act of Congress, and to credit the same to the state highway trust fund.

"The state highway commission shall provide a system of accounting for each project considered which shall show the amount of money received therefor, and also an itemized statement of the expenses in connection therewith. Such system shall be approved by the state board of examiners."

I. System of accounts

A. Funds

a. State Highway Fund

1. The revenue from all sources (except Federal Aid funds or other Federal funds allotted for road purposes) is charged to the State Highway Fund. All claims and expenses (except payments to contractors on Federal Aid projects and other Federal projects) are paid from this fund. The appropriation account provides that all payments made from this fund for the account of the State Highway Trust Fund for construction engineering or force account items may be recovered and credited to the Highway Fund as a refund item.

b. State Highway Trust Fund

1. All receipts of Federal funds, Federal Aid funds, and transfers of Highway funds to match Federal Aid are charged to this fund account and all payments for Federal Aid construction, including construction engineering, are made from this fund.

B. Construction Projects

a. General ledger control accounts

1. U. S. Federal Aid Projects

This account is charged with the total amount of Federal Aid participation as shown by the Detail Estimate.

2. State Aid Account

This account is charged with the total amount of State participation as shown by the Detail Estimate.

3. Counties, Railroads and Others

These accounts are charged with the amount of participation apportioned to counties, railroads and other utilities.

Each of the above accounts is credited with all receipts and all labor and work performed on a force account basis of a participating nature.

C. Maintenance Sections

a. General Maintenance Supervision

b. General Maintenance Sections

c. Special Maintenance Sections

d. Betterment Sections

The above maintenance sections are controlled by county boundaries. The counties are each numbered alphabetically and in writing a section prefix, the county serial number is used and a letter designating the section within the county. For instance, 11 MA represents the section of Dawson County between the Wibaux county line and Prairie County line and replaces Federal Aid No. 6, 199,121, etc.

Special maintenance is further broken down as follows:

- 2 - Surfacing and Filler
- 3 - Guard Fence
- 4 - Snow Removal
- 5 - Bridges
- 6 - Slides and Washouts
- 7 - Oiling

The above numbers are preceded by the county section prefix and followed by the work number

Betterments are broken down by order numbers which run consecutively regardless of class of work starting with 10.

D. Equipment

a. General ledger control

Covers Inventory and all Purchased Equipment

b. Equipment operation control accounts

1. Stores Account

2. Overhead Account

3. Direct Labor and Materials Account

4. Equipment Rental Account

This account represents all rentals earned by the Equipment Division which have been charged directly to a purchase on a maintenance section.

c. Equipment charges

1. Determination and accuracy of cost estimates

Equipment was placed on a rental basis on July 1, 1938 and the rental charges are purely estimates at this time.

2. Method of cost distribution

Maintenance Operations

Charges are distributed on a rental basis based on an hourly, daily, or monthly rate depending upon the type of equipment.

E. Cost Classifications

1. Construction

a. Supervision

1. Salaries

2. Personal Expense

3. Equipment Rentals, etc.

b. Construction

1. Contractor's Earnings

2. Force Account - State Forces

2. Maintenance

a. General Supervision

1. Salaries and Expense

I. System of accounts (cont'd)

b. General and Special Maintenance

1. The following work numbers are used to show segregation of work into its various phases.

- 21 - Unsurfaced, rock or gravel
- 22 - Concrete, bituminous pavements and oiled surfaced (includes gravel shoulders)
- 23 - Shoulders, ditches, etc. (Old 22)
- 24 - Slides and washouts
- 25 - Guard fence and guide posts
- 26 - Snow removal (including sanding)
- 27 - Bridges
- 28 - Signs and signals
- 29 - Center-line painting or striping
- 30 - Traffic counts and traffic surveys
- 31 - Rentals, light, power, heat, etc.
- 32 - Sanding
- 33 - Erection and removal of snow fences
- 34 - Equipment parts, overhaul and repairs
- 35 - General superintendence
- 36 - Roadside beautification
- 37 - Railroad fences
- 38 - Camp sites
- 39 - Detours

3. Betterments

a. Maintenance Betterments

1. The following work numbers are used to show segregation of work into its various phases.

- 41 - Rock or gravel surfacing
- 42 - Grading including widening
- 43 - Culverts and drains
- 44 - Miscellaneous structures and ditches
- 45 - Guard fence
- 46 - Snow fence
- 47 - Bridges
- 48 - Signs and signals
- 49 - Concrete paving
- 50 - Bituminous paving
- 51 - Rock or gravel shoulders to pavements
- 52 - Oiled surface betterments
- 53 - Subbase material
- 54 - Equipment parts, overhaul and repairs
- 55 - Superintendence - General
- 56 - Roadside Betterment
- 58 - Camp site
- 59 - Detours

I. System of accounts (cont'd)

4. To further segregate cost data in connection with Special Maintenance and Betterments, suffixes are added to Code No. 21 (Rock or gravel surfacing) and Code No. 22 as follows:

Code Number 21: (Rock or Gravel Surfacing)

- a - Purchase of quarries, royalty
- b - Transfer of equipment, freight and setup
- c - Operation of pit or quarry
- d - Crushing
- e - Hauling and spreading
- f - Supervision (Foreman, Timekeeper)
- g - Road preparation
- h - Spreading and processing
- n - Application of binder
- p - Stock piling
- x - Equipment parts, overhaul and repair
- y - Operation of cook house

Note: Should the surfacing operation be a betterment, Code No. 41 should be used with the foregoing suffixes.

Code Number 22: (Oiling)

- a - Cost of oil at destination
- b - Transfer of equipment, freight and plant setup
- c - Addition of rock screenings or squeegee and mixing
- d - Application, heating and demurrage
- e - Rolling, sweeping
- f - Supervision (Foreman, Timekeeper)
- g - Preparation of macadam
- h - Flagman, protection of traffic
- x - Equipment parts, overhaul and repair

Note: Should the oiling operation be a betterment, Code No. 52 should be used with the above suffixes.

F. Contract Work

1. Payments to Contractors
2. Payments to Counties Force Account
3. Payments for State furnished material
4. Payments for removals, railroads and other utilities

G. Force Account

1. Construction Force Account - Prefixed by Project Number and Unit
 - CFA1901 - Common excavation and borrow
 - CFA1902 - Rock excavation
 - CFA1903 - Intermediate excavation

I. System of accounts (cont'd)

1. Construction Force Account-Prefixed by Project Number and Unit(cont'd)

- CFA1904 - Overhaul
- CFA1905 - Retaining wall
- CFA1906 - Drainage structures, includes culverts, all labor and material
- CFA1907 - Removal (Tel. & tel. and fences)
- CFA1908 - Random rip rap
- CFA1909 - Clearing
- CFA1910 - Guard rail
- CFA1911 - Cattle passes
- CFA1912a - State furnished gravel
- CFA1912b - Binder
- CFA1912c - Overhaul on Binder
- CFA1912d - Processing
- CFA1912e - Hauling
- CFA1912g - Preparation of grade
- CFA1913 - Mess house operation (deductions for board to be credited to)
- CFA1914 - Building temporary road
- CFA1915 - Moving camp
- CFA1916 - Transportation, supplies, materials and mess supplies
- CFA1917 - Snow fence
- CFA1918 - Office expense
- CFA1919 - Transportation
- CFA1920 - Camp equipment
- CFA1921 - Allowances to convicts
- CFA1922 - Planting trees
- CFA1925 - Salvage

Note: In addition to the above code CFA19, special force account codes will be issued from Headquarters covering all force account work on which Federal Aid is involved.

H. State-County and State-Local Relationships

1. Contractual relationships

- a. None

2. Construction participation

- a. By agreement only

Extent of administrative control over each highway system

Administrative

State Highway System only

Supervisory

State Highway System only

Advisory

The Highway Department may act in an advisory capacity to counties and cities at their request only.

Methods and procedure of the fiscal survey

Definitions and concepts

A unit of government is any public administrative body clothed with the power to levy taxes, and receive and expend public moneys.

Rural areas, as used in this study, are those areas within the corporate limits of incorporated places with populations of 1,000 and less, and all unincorporated areas.

Urban areas, include all of the territory within the limits of the incorporated cities and towns where the population in 1936 exceeded 1,000 persons.

Receipts may be segregated and defined as follows:

General property taxes are direct taxes on real and personal property imposed at a uniform rate on all property located within a general taxing district.

Special assessments are compulsory contributions exacted under the law of Eminent Domain, or under either the taxing or police power, to defray the cost of specific improvements undertaken primarily in the interest of the public. A property tax is levied at a uniform rate upon a general class of individual properties, while a special assessment is levied upon a particular group of properties.

Other imposts are all other local imposts.

General revenue includes governmental earnings of various kinds: interest, fees, fines, forfeits, the net excess of income over expenditures for public service enterprises, and other public revenues.

Deductions from gross include the purely voluntary contributions of individuals or private corporations for goods furnished or services rendered, and the revenues which arise from an agreement, contractual in nature, between two governmental units whereby one unit performs services or furnishes goods to another unit.

Borrowings include all unfunded or floating obligations assumed and bonds which include all bonded or fixed indebtedness incurred.

Subventions are those amounts of monetary assistance rendered one governmental unit by another as part of a regularly established practice governed by specific statutory provisions.

Aids and grants are classified as for monetary assistance which are either granted infrequently or but once to cover temporary or emergency needs.

Specific taxes are those taxes levied for particular purposes and which when collected may be used for those purposes and no other.

Predestined or committed receipts in this study are those receipts definitely and statutorily set aside for payment of debt principal or for other governmental units.

The beginning balance represents the cash on hand plus the purchase price of securities at the beginning of the year.

Disbursements

Disbursements include, besides expenditures, all moneys paid out during the period, such as for debt retirement and grants in aiding other governmental units. Transactions in securities do not involve disbursements since they are in the nature of loans rather than payments.

Gross expenditures are expenditures before the deductions from gross have been made. In the Montana fiscal study gross expenditures are those before adjustment sheet items are considered, and exclusive of disbursements for debt retirement and payment of aids.

Net direct expenditures are gross direct expenditures less deductions from gross and are tabulated under the following classifications:

Highway construction includes the amounts of money spent for new road building, right-of-way purchases and betterments to the highway system construction.

Maintenance of condition includes expenditures made for the continuance of the highway standard of construction to keep the roads in as near the condition of the original construction as possible. This would constitute patching oiled surface, redecking the bridges, replacing wornout gravel, clearing off small slides, replacing washouts and cleaning out culverts.

Maintenance of operation is defined as the function which has for its object the facilitating of vehicle movement over the highway with as much continuity and dispatch as is consistent with safety. Prominent among the items of expense included in this classification are snow removal, erection of snow fences, installation and maintenance of traffic signs, painting and repairing guard rails, and keeping the center line painted.

Net direct expenditure for highway interest is the amount paid for interest on temporary loans and bonds outstanding.

Net direct expenditure for highway other than those listed under the classifications of construction, maintenance or interest will fall under the heading of other net direct expenditures for highways.

Education includes interest and all other current expenditures for educational purposes or amounts paid for public education and enlightenment including schools, libraries and museums.

Public welfare and services include interest and other current outlay spent other than for debt retirement and aids and grants for the promotion of the general welfare, such as protection of persons and property, health and sanitation, conservation of natural resources, and charitable and recreational activities.

General government, interest and other are those expenditures made other than for debt retirement and aids and grants for expenses incurred in the performance of the legislative, executive and judicial functions of government. This classification has also acted as a repository for such residual items that did not fall clearly in the other subdivisions.

Debt payments from current levies are those payments made from the amount of money collected within the year definitely set aside for debt retirement and in each unit of government with outstanding bonds a definite mill levy is made for their retirement.

Debt payments by refunding issue take into consideration the payment of debts outstanding by money received from refunding the original bond issue.

Debt payments are made by short term loans repaid during the year. Many governmental units borrow money in anticipation of taxes or other income and, in this study, short term loans repaid during the year are any temporary borrowings entirely paid off during the same year in which the loan was made and no transaction was shown.

Under subventions are included payments made regularly by one governmental unit to another in accordance with statutory provisions.

Specials aids and grants include aid payments of an extraordinary nature, usually the result of an emergency, and for which no continuing provision is made in the statutes.

The ending balance, for this study, is taken to mean that amount of money on hand at the end of the year plus the amounts invested.

In Montana there are agency transactions whereby various governmental units collect money for different purposes and by various means. In this they act as the agent for the unit which finally receives the money. In this state the largest operating agent is the county which collects money for the State, cities and school districts. These moneys have not been considered in the analysis funds.

An inter-fund transfer, in this particular phase, is money taken from one fund for another fund within the governmental unit.

The gross debt is the sum of the unfunded or floating obligations outstanding plus the bonded or fixed indebtedness outstanding.

The net debt is the difference between the total debt outstanding and money held as debt reserves.

The classification of short term debt includes all unfunded or floating obligations outstanding.

Long term debts include all forms of bonded or fixed indebtedness. Refunding long term indebtedness ordinarily occurs when an original bonding issue falls due and the money is not available for payment or when it is advisable to make an issuance of bonds for sale to take up the original issue due to a possible interest saving. This new issuance is referred to as a refunding bond.

Highway classification

Primary highways, as used in the Montana survey, consist of the entire mileage of the State Highway System which also composes the Federal Aid or Seven Percent System.

Secondary roads at the present time are an arbitrary system set up to include all county trunk roads.

Tertiary roads are those strictly local or all of the remaining mileage other than that included in the Primary and County Trunk System. The term tertiary is not generally used in the Montana study.

Highway surface type classification

Paved surface types are classified as block other than brick, brick, concrete and high-type bituminous.

The classification of surfaced roads includes low type bituminous, plain macadam, plain gravel and soil surfaced.

Unsurfaced roads include graded and drained, unimproved earth and primitive.

Collection of data

The inception of the fiscal study as a cooperative function in Montana was on September 1, 1936.

The initial work consisted generally of the collection of data including the fiscal reports from the various governmental units to be studied, the county clerks' reports being the most essential due to the factual data included. The information for that unit of government was obtained through letters, in part, and those clerks not responding were called upon by road use field representatives. Through these methods all but one county report was obtained direct, which report was copied from the record of the State Banking Department.

City clerks' reports were copied from the records of the State Banking Department which had available all but 18 town reports, these towns having a population of 1,000 or less. It was considered impractical from a cost standpoint to make a personal audit of these small towns so they were compared to similar towns and the reported data from the known unit used.

Fortunately in this State all governmental units consider from July to June inclusive as a fiscal year. Therefore, the fiscal studies include on a uniform basis the fiscal year from July 1, 1935, to and including June 30, 1936 for each governmental unit. The details of these various reports were studied and analyzed to arrive at the proper segregation of items on the various units' fiscal reports. (See Appendix A for a complete sample of work sheets in assimilating the detailed data.)

The personnel in the fiscal study consisted of the Finance Manager, one senior clerk and one recorder. At rare intervals two recorders were assigned to this study.

The published reports of the State Auditor, the county clerk and recorders and the city and town clerks contributed the greater amount of the data for analysis of State, county, city and town finances. Other published reports including that of the State Board of Equalization and the State account reports of 1937 legislative budgets helped materially in assembling these data.

The State Examiner's Department has on file the annual reports for counties, cities and towns. When it was not possible to get the necessary reports or data from the minor units, these records were referred to and proved a ready source of valuable information.

If after the analysis of a particular governmental unit's report it was found to be incomplete or there were questionable items, or items not clearly shown, then questionnaires were mailed in an endeavor to arrive at the correct information.

Where questionnaires were not responded to and when the information proved inadequate, field visits were made in an attempt to arrive at the information desired.

The State Superintendent of Schools' records afforded the basis for all data in compiling information regarding school districts.

Analysis of basic data

State of Montana receipts

The general property tax for Montana for the fiscal year closing June 30, 1936, consisted of a levy of $1 \frac{3}{4}$ mills for State General Fund, $2 \frac{3}{4}$ mills for University Millage Fund and $10/12$ of one mill for Educational Bond and Sinking Fund.

Special taxes were made on livestock, at a variable rate, in counties not to exceed one mill on sheep and $1 \frac{1}{2}$ mills on other livestock for the Livestock Commission, not to exceed $1 \frac{1}{2}$ mills on sheep and one mill on other livestock for bounty, and not to exceed $1 \frac{1}{2}$ mills on all livestock for the Livestock Sanitary Board.

No special assessment levies were considered in this fiscal study. Special irrigation districts would be the only possible function that could be construed as qualifying for special assessments. An organization of this kind is made up of a group of individuals who elect their own governing officials and act almost entirely without jurisdiction or restriction of any governmental unit. The only function performed by a governmental unit is when the clerk of the irrigation district presents the listing of moneys due, to the county treasurer. That official adds and collects for this additional special assessment along with the regular county taxes. The treasurer then disburses these moneys according to the dictates of the Irrigation District Commission. Because these districts affect only a small minority of the people within a governmental unit and because they operate more as a cooperating body for their own benefit, Montana has considered that to include these moneys would give a distorted indication of the true value of the study.

Other special imposts include all other imposts, the largest of which falls under motor vehicle imposts and includes a 5¢ per gallon motor fuel tax

and the registration fees collected by the counties for license plates. (See aids and grants paid for a further explanation of registration fees collected).

General revenues account for practically all of the remainder of the State revenues including a variety of incomes, such as interest, fees, fines, forfeits, the net excess of income over expenditures for public service enterprises and other public revenues.

Deduction from gross within the State consists of the amounts paid by the 56 counties of the State of Montana for the care of residents of those counties by the State, for their insane, tubercular, delinquent and dependent children and at other State institutions.

Borrowings include the unfunded or floating obligations assumed, commonly called temporary loans and bonds or fixed indebtedness incurred. The additional borrowing through the sale of bonds in this fiscal year were for educational and public welfare functions.

Subventions, aids and grants consist of the various aids from the Federal government which are the following funds, Agriculture College Adams, Agriculture College Capper Ketcham, Agriculture College Hatch, Agriculture College Morrill Nelson, Agriculture College Morrill Nelson Permanent, Agriculture College Smith Lever, Bankhead Jones, Civilian Rehabilitation, Deaf and Blind School, Eastern Montana Normal School Construction, Federal Additional Cooperative, George Elzy, George Reed, Highway Trust, Insane Asylum Construction, Maternal Child Health, Old Age Assistance, Public Health, Funnell Relief, Soldier's Home, State Normal College Construction, Tuberculosis Sanitarium Building, Trust Account N. I. R. Highway, U. S. PWA Grant, Vocational Education and Orthopedic Commission.

Specific taxes under the State laws must be set and maintained for the retirement of bonded indebtedness. Levies were made to retire General Fund and Educational Bonds. Highway Debenture Redemption Bonds must be retired from the special motor vehicle impost, 5¢ per gallon gasoline tax.

Predestined or committed receipts are definitely provided in the statutory provisions as being committed toward the retirement of the debt.

The largest committed receipt of the State, under the classification made in this study, is that portion of the registration fees collected over and above the State's cost of manufacturing the plates, and maintaining and operating the motor vehicle administration department.

The State beginning balance is that amount shown on hand July 1, 1935, as taken from the State Auditor's published report and financial statement.

State of Montana disbursements

We have included under the State net direct expenditures for highway construction, all money paid for right-of-ways, engineering, and the building of bridges and roadways.

Net direct expenditures shown as highway maintenance for the State include the cost of equipment, material and supplies to maintain the roads in as near as possible the condition of the original construction.

Net direct expenditures for highway interest cover interest on Highway Debenture Redemption Bonds outstanding and interest on temporary loans.

Net direct expenditures for education in the State set-up have to do with that portion of education falling within the State schools and Greater University system.

Under the classification of net direct expenditures for public welfare and services, we have shown State expenditures from the following funds: Bounty, Special Bounty, Civilian Rehabilitation, Conservation Administration, Conservation Revolving, Firemen's Disability and Pensions, Fire Marshal, Insane Asylum, Livestock Commission, Maternal Child Health, Oil Conservation, Orthopedic Commission, Public Health, Relief, Soldier's Home, State Grazing, Tuberculosis Sanitarium, U.S. PWA Grant, Veteran's Memorial and Board of Abstractors.

For net direct expenditures for general government, we have funds as follows: General Government or General Fund, Fish and Game, Gasoline Inspection, the Montana Beer Act, Motor Carrier, Motor Revolving, Motor Vehicle Administration, and Oil Production.

Debt payments are made from current levies. In the State accounts, the Educational Bonds are secured by a tax of 10/12 of a mill on all general property and bond debts are paid from this current levy.

The State has provided for repayment of their refunding bond issue which was originally a bond to take up obligations of the General Fund, by Chapter 10, Session Laws of 1933. All property tax and all license and production taxes which may be paid to General Fund shall be set aside in a special fund, beginning on the first day of July of each year, until sufficient is accumulated therein to pay the principal and interest on Montana refunding Bonds during the next following fiscal year.

Debt payment by refunding issue during the fiscal year studied shows that no refunding bond issues were made for debt retirements.

Short term loans repaid during the year, in the State accounts, is made up of warrants outstanding at the beginning of the fiscal period and paid during the year. Only the net amounts at the beginning and the end of the period studied were taken into consideration.

In the State fiscal Study, State subventions, aids and grants paid represent that amount of money for the counties collected from registration and reregistration of motor vehicles, and for the school districts from the following items, all of which have been included under subventions in the tables.

License taxes

Oil Production	25%	to Common School Fund			
Metal Mines	50%	"	"	"	"
Corporations	25%	"	"	"	"
Electrical Energy	5%	"	"	"	"
Natural Gas	50%	"	"	"	"
Telegraph	50%	"	"	"	"
Freight Lines	100%	"	"	"	"
Chain Store	50%	"	"	"	"

License Taxes
(cont'd)

Personal Income Tax	40%	to	Common	School	Fund
Inheritance Tax	30%	"	"	"	"

Miscellaneous receipts

Government land & timber sales					
on State lands	5%	to	Common	School	Fund
Federal oil royalties	50%	"	"	"	"
State oil royalties	100%	"	"	"	"

The State ending balance is taken from the State Auditor's report for the fiscal year closing June 30, 1936, as represented in the financial statement plus the amounts of money invested.

The gross receipts and gross disbursements by funds are contained in the annual report of the State Auditor. From these fund totals all inter-fund transfers were deducted through an analysis of the detailed accounting records in the Auditor's office.

Short term State indebtedness indicates the amount of warrants not redeemed at the end of the fiscal year.

The only refunding issuance of bonds representing States long term indebtedness at the present time are those issued to take up outstanding warrants of the State General Fund.

Other indebtedness of the State of Montana consists of the following bonds outstanding at the end of the fiscal year:

Highway Debenture Redemption	Highways
Educational Bond series	Education
Tuberculosis Sanitarium Building	Public welfare & service
Insane Asylum Construction	" " " "
Eastern Montana Normal Construction	Education
Deaf and Blind School Building	"
Normal School Construction	"
Capitol Building	Government
Industrial School Construction	Education

In addition to the above, there are bonds outstanding on some quasi-public buildings having to do with the higher education system, but for which the State is not liable, and are as follows:

School of Mines Residence Hall
University Students Union Building
Agricultural College Residence Hall
North Montana College Residence Hall

These have not been included in the tabulation of State debt.

Record of conduct of the State fiscal studies

The basic State report used for the fiscal study was the annual report

of the State Auditor for the period July 1, 1935, to and including June 30, 1936.

Contained in this report were the gross receipts and gross disbursements of each fund in the State accounting system. To eliminate duplication, all inter-fund transfers were deducted. This entailed a detailed analysis of each account in the Auditor's records. For the proper distribution of funds according to the outlined procedure, it was necessary to study the Revised Codes of Montana or the law showing the statutory provisions as set up.

In addition to receipts and payments, the Auditor's report contained a financial statement, warrant statement, investment statement, statement of tax receipts and a statement of bonded indebtedness.

Trust and agency accounts had to be segregated from the above statements for the year, as well as transactions involving the investments of various funds. This again was to eliminate the possibility of duplication in receipts and payments between governmental units.

Other State published reports, particularly the State Board of Equalization and State Accountant's Legislative Budget, proved a ready source of informative data.

County analysis of basic data

Receipts of the counties of Montana

The general property tax is made up from variable amounts of levies within the counties against the various county residents' general and personal properties. This levy is limited by the statutes as detailed on page 24. The totals collected appear in the County Clerk and Recorders' reports, segregated by totals for current and delinquent tax collections.

Special taxes of the county are represented by the Road and Poor Taxes.

With regard to the Road Tax, we quote part of Chapter 141, Section 1617 of the 1935 Revised Montana Codes:

"There is established a general road tax of two dollars (\$2) per annum on each male person over the age of twenty-one (21) years, and under the age of fifty (50) years, inhabitant within the county, and payable by each person liable therefor at any time within the year. The collection of these taxes shall be under the direction of the Board of County Commissioners, taxes from freeholders to be collected the same as other taxes, and from non-freeholders as commissioners may direct: All moneys collected under the provisions of this Act shall belong to the general road fund of the county."

Concerning the Poor Tax, we quote in its entirety Section 4465.4 of Chapter 345 of the 1935 Revised Montana Codes although the two dollar (\$2) per capita is the only part quoted having to do with special taxes.

"The Board of County Commissioners has jurisdiction and power under such limitations and restrictions as are prescribed by law.

"To provide for the care and maintenance of the indigent, sick or the otherwise dependent poor of the county; erect and maintain hospitals therefor,

or other wise provide for the same, and to levy the necessary tax therefor per capita, not exceeding two dollars (\$2) and a tax on property not exceeding three-fifths (3/5) of one percent (1%) on either of such levies when both are not required, and to expend not to exceed five percent (5%) of any such levy for the collection of said tax or any part thereof."

Under the caption of general county revenue on Table FS-8a we have included the clerk of court receipts, tax deed land rentals, county land and property sales, and miscellaneous.

County deductions from gross represent purely voluntary contributions from individuals in the year studied.

County borrowings, as in other governmental units, represent the temporary loans and long term or bonded indebtedness.

Some difficulty attached to the derivation of satisfactory short term debt figures from the reports at hand for the counties and cities. Field investigations were so costly as to be prohibitive for each individual county and city. However, operations of both warrant and cash accounts were included in the source reports for each county and city, and it was deemed a reasonable assumption that warrant account balances were largely composed of actual registered warrants outstanding. Accordingly reductions in the outstanding temporary debt were considered as reflected in the amount by which the beginning balance in each fund's warrant account exceeded the ending balance, and temporary loans, conversely, were represented by the increase of ending over beginning balances in the warrant accounts. Warrant account balances were not applied against cash account balances, but such an application would have affected the results but little, even if the assumption were made that the warrants were largely of the operation type rather than largely registered. For when warrant account balances were appreciable in size, cash balances were generally small, and visa versa.

Under aids paid to the counties have been included the subventions out of vehicle registration fees provided by the statutes to be collected by the counties and previously mentioned under State disbursements.

Specific county taxes represent that portion of county taxes levied for a definite purpose. In most counties these taxes consist of specific levies for the retirement of bonded indebtedness.

Predestined or committed county receipts within the various counties are those portions of the tax collection which prior to receipt were set aside for debt reduction.

The beginning county balances are taken from the County Clerk and Recorder's statement of the operation of the cash accounts.

Disbursements of the counties of Montana

With regard to net direct expenditures for highways for construction and maintenance (condition and operation), we find it virtually impossible to arrive at an equitable basis for the distribution of county expenditures. This is due to the comparatively early stages of development of road building falling under the administration of counties and also to the very limited information available from records kept by the counties which we found on

personal investigation to be incomplete. All county highway expenditures in the Montana study have been listed under maintenance.

The expenditures included under the classification of county education are for the administration and operation of the County Superintendents of Schools' offices.

The expenditures for county public welfare and services include the amounts for:

County Nurse	Re-employment Manager
Pensions	Poor and pauper
Charity and reform	County Hospital
Tuberculosis	Health Department
Insane	Livestock inspection
County Physician	County fair
Coroner	County Agent
Justice of the Peace	Home demonstration
Criminal costs	State Examiner's fees
Industrial Accident Premium	weights and measures

The county not direct expenditures under general government include those amounts for the administration and operation of the following county functions:

Sheriff	Printing, etc.
District Court	Premium on official bonds
Court House and Jail	Election expense
County Clerk	Postage, freight and express
County Attorney	Telephone and telegraph
County Treasurer	County Auditor
County Assessor	County Commissioners
Public Administrator	

County debt payments from current levies were according to the levies made in the various counties as outlined by the County Clerk and Recorder.

County debt payment by refunding issue is the same as in the general resume under the same caption. The information for compilation was shown in the County Clerk and Recorder's reports.

County payment of short-term loans during the year was shown in the counties, as in the State, by giving consideration to the opening and closing of the cash accounts to get a net balance repaid during the year.

County subvention, aids and grants were paid during this year studied to the State of Montana for the care of deaf, blind, relief, insane, tubercular, corrective cases and dependent children.

Inter-fund transfers were listed in the County Clerk and Recorder's reports in totals and were eliminated in computing total receipts and payments.

In consideration of county agency transactions the counties act in the capacity of agents more than any other governmental unit. Each county in its report set up these moneys on a uniform basis in what is called the trust and agency account and the money strictly applying to counties was accounted for separately. This practice readily enhanced the proper allocations necessary.

For county indebtedness the information was taken from the county printed reports.

Collection of county data sources

Practically all of the information having to do with the county fiscal studies was taken from an analysis of the reports of the County Clerk and Recorder, as published. In some few cases it was necessary to copy the County Clerk's report from those on file in the State Examiner's office.

Questionnaires were sent out to counties that had items questioned or not readily understood. The most pronounced item was the purpose of the original issuance of the refunding bonds.

When questionnaires did not produce the necessary information, field trips were made in an endeavor to get the true and correct data. The largest single contributing factor necessitating field visits, as well as questionnaires, was the lack of identity of the original issue of refunding bonds.

City and town analysis of basic data

Receipts of cities and towns in Montana

The general property tax represents the amount of current and delinquent tax collections levied by the cities and towns and collected by the counties on general and personal property within the cities and towns.

Special assessments of cities and towns are the amounts made up from the special Poll Tax assessments and special levies for the betterment of streets and alleys.

Within the classification of general revenue, we have included revenue for the cities and towns such as: licenses, fees, net rentals, net utilities, police court, and other miscellaneous items.

Deductions from gross took into consideration public utility earnings and other earnings such as fees and fines.

Borrowings include temporary loans and long term bonds.

Under subventions, the entire amount shown represented that portion of automobile registration fees collected in Silver Bow County and credited to the city of Butte. This particular county was the only one to make a re-distribution of automobile registration fees.

Specific taxes were the revenues shown under the general property tax but designated by the levy & the amounts collected for a definite purpose.

Predestined or committed receipts were designated, by the levies made, for debt payment purposes.

The beginning balance was obtained from the City Clerk's report under the cash account.

Disbursements of the cities and towns in Montana

As to net direct expenditures for highways for construction, maintenance (condition and operation), and interest, the explanation given regarding counties also applies to cities and towns.

The classification of education represented the amounts spent for the maintenance and operation of city libraries.

The expenditures for public welfare and services, interest and other included the amounts spent for the maintenance and operation of the following city functions:

Police Department	Airport
Street lighting	Garbage removal
Hydrant rental	Storm sewers
Street sprinkling	Fire Department
Parks and playgrounds	Health Department

Under the net direct expenditures for general government by cities and towns, were listed the following:

City Clerk	City Council
City Attorney	Election expense
City Treasurer	Printing & general supplies

The designation of the portion of current receipts for debt principal payment was arrived at by the proceeds of the levies, for bonds and sinking fund. These levies, by statutory provision, were made and the amounts collected kept separate.

City and town debt payments by refunding issue were clearly indicated in the City Clerk's report and were readily segregated.

City and town short-term loans repaid during the year were considered in this instance as for other governmental units, and the derivation of short-term borrowings and retirements is described on page 73.

During the period of study, no grants were made and no aids were paid by any Montana city.

The ending balances of cities and towns were taken from the City Clerk's report of the financial statement.

Inter-fund transfers were shown in the City Clerk's reports and were eliminated in the analysis of these reports.

Under the classification of agency transactions, the only trust and agency accounts for cities and towns were for the identification of special district funds, which with the exception of streets and alleys, we did not include in this study.

The information concerning the indebtedness of cities and towns was taken from the City Clerk's report.

Analysis of basic data for school districts

Receipts of school districts in Montana

The general property tax is made up from current and delinquent taxes imposed by the counties and school districts on general and personal property for use of the various school districts throughout the State.

No special assessments, special taxes or other imposts were made for school purposes in the fiscal year studied.

Under the caption "general revenue", we have shown receipts from the sale of property, fines, penalties, gifts, bequests and interest.

No money fell within the classification of deductions from gross in the fiscal year studied.

Borrowings were accounted for in the long term bonds sold during the fiscal year studied.

The total receipts of school districts from subventions, aids and grants, as shown, were made up from the apportionment from the State Interest and Income Fund, Equalization Fund from Oil License Tax, Federal oil royalties, Vocational Education Fund, and the forest reserve apportionment from the counties.

All school district taxes were specific as they were intended only for educational purposes.

The predestined or committed receipts represented that amount of money collected from current and delinquent taxes for debt principal retirement.

The beginning balance was the amount of school district money on hand and represented in securities at the beginning of the fiscal year.

Disbursements of the school districts in Montana

All disbursements of this governmental unit were for educational purposes.

The ending balance was the amount shown on hand and invested in securities at the end of the fiscal year.

Collection of school district data

The State law makes it compulsory for all County Superintendents to submit to the State Superintendent of Public Instruction an annual report of the detailed receipts and expenditures of districts within their counties. From this central record of the State Superintendent, we arrived at the definite allocation of the State school district receipts and disbursements.

Analysis of basic data

Following is a discussion of the form and manner in which the data were summarized for the purpose of compilation.

Refer to the mimeographed H.P.S. forms attached Nos. 356, 357, 358 (1 & 2), 359, 360, 361 and 362.

On the above forms following Nos. 356 the details of the various data were assembled. These forms, while primarily needed for the distribution of county, city and town finance, were used as well in the summarization of State and school district funds.

From these detailed summary sheets, totals and the distribution of totals for each individual unit within the governmental subdivision studied, were transferred to form No. 356. All forms No. 356 for individual counties were then recapitulated to arrive at the totals for counties for the State and in form for the final tables. The individual forms No. 356, for each urban population group were also recapped.

State and School accounts were summarized on the detailed work sheets then tabulated on form No. 356 in totals, then broken, rural and urban by population groups, on a taxable valuation basis.

To facilitate compilation of highway expenditures, they were segregated by type of activity, that is construction, maintenance (condition and operation), interest and overhead.

As outlined before, the county and city highway expenditures were not segregated as to the type of activity, and are shown in the tables under maintenance.

State highway expenditures were segregated by an analysis of the various activities as shown by the Montana State Highway accounting records.

Refer to H.P.S. form No. 360, Adjustment Sheet. The inauguration of this work sheet and procedure was by a Bureau representative with the view in mind of eliminating items representing non-governmental deductions or offsetting items. Under the generally established procedure, these eliminated items would be considered under deductions from gross. However, through this method by the elimination of offsetting items, we were able to keep the identity of items making up the total deduction from gross amounts. Those receipts considered as offsetting items on the adjustment sheets consisted of rents, reimbursements from individuals, sale of materials and supplies, library fines, miscellaneous receipts, park receipts, original receipts of utilities, board of prisoners, poor farm receipts, hospital receipts miscellaneous and

for the care of patients.

By way of example, consider the water works owned by the city and partially maintained by the revenue received from the sale of water. The total receipts and expenditures were listed on form No. 360 and the difference was shown either as a receipt or payment. This difference was the only amount that was used in the fiscal tables.

State government accounts for highway finance

<u>Receipts</u>	<u>Amount</u>	<u>Disposition</u>
2 Motor Fuel Tax	\$3,824,663.02	State Highway Fund
2 Motor Fuel Tax	368,020.14	" Gasoline Drawback Fund
1 Driver's License	147,346.49	" Highway Patrol Fund
3 MRC permits, etc.	33,198.70	" Motor Carrier Fund
4 Recording & transfer of title	24,749.25	" Motor Recording Fund
1 Re-registrations	101,295.60	" Motor Vehicle Administration Fund
Registration fees	1,113,555.00	To counties
Total	<u>\$5,612,828.20</u>	

Should have been 1. motor fuel tax and 2. motor vehicle transportation tax

Those amounts represented as Highway Fund and Gasoline Drawback Fund were revenues collected from the 5¢ per gallon gasoline tax to be used strictly for highway construction, maintenance, and the retirement of highway debenture redemption bonds.

The Highway Patrol Fund is collected from vehicle drivers in the form of a driver's license tax. This money was used for the operation and administration of the Highway Patrol.

The Motor Carrier Fund was collected from the sale of MRC permits and collections from these operators based on tonnage hauled. This money was used solely for the maintenance and operation of the Railroad and Public Service Commission.

The Motor Recording Fund and Motor Vehicle Administration Fund are made up, as shown above, from motor vehicle recording and re-registration.

Motor vehicle registration fees do not find their way into any State fund but are retained by the county of collection unless collection of transfer and re-registration fees is insufficient to pay the cost of license plates and administration, in which case the county reimburses the State for this service from the registration fees. The registration fee is that amount of money our tables show in the State distribution of expenditures as aids and grants paid. This money was used by counties and the city of Butte for highway purposes.

That portion of Federal Aid for highways in 1936 was set up in the State accounting as follows:

Highway Trust Fund	\$3,136,790.65
Trust Account N.I.R. Highway	2,602,384.33
U.S. FWA Grant Roads	157,905.62
Total	<u>\$5,897,080.60</u>

These moneys were used for highway purposes according to the procedure outlined under the Federal government regulations.

There were no receipts, in the fiscal year studied, from equipment rental, reimbursements, refunds and transfers.

Net expenditures were determined through the operation of the various funds, expenditure accounts, eliminating transfers, and taking into consideration the adjustment sheet or deduction from gross items.

Net expenditures for highway construction consisted of the purchasing of right-of-way, engineering, and contracts let for new road building and betterment.

Under maintenance (operation and condition) were shown all disbursements for road repairing, or for keeping the roads in as near the condition of the new construction as possible.

Disbursement for interest was that amount of interest paid on the Highway Debenture Redemption Bond issue of 1931.

Compilation of the data

By purpose (receipts, expenditures, debt and debt retirement)

The data for State highways were taken from the accounting records of the Montana State Highway Department.

That portion of all receipts having to do with education was compiled from the published and centralized reports, put on detailed work sheets attached, then recapped on form No. 356.

Expenditures, debt and debt retirement for education were handled in the same manner. "Interest" is segregated from "Other" on the detailed work sheets but not in the final figures.

Where possible all refunding items (debt and debt retirement only) were identified by the purpose of the original bond issue. In these instances where records were incomplete or so involved that the identity of the original bond issue was lost, those items were placed under General Obligations.

By governmental units (all data)

The basis for the compilation of State finance data was the report of the State Auditor for the fiscal year closing June 30, 1936. Contained in this report was an accounting of gross receipts and gross disbursements by funds for all State functions. Through a study of the detailed records in the Auditor's office all inter-fund transfers were eliminated from the totals. A segregation was also made of those funds held in trust by the State for various State Departments. These funds were also eliminated in this study.

At this stage, we had finance by funds of those functions of the State falling clearly within the governmental unit. It was necessary to study the State statutory provisions governing the receipts and payments from each of

the various funds. Through this means the distribution of money for the various functions, as set up in this study, was determined.

In a like manner the debt and debt retirement items were included in the Auditor's report, and from the levies and statutory provisions regarding long-term bonded indebtedness, debt retirement items and amounts were determined.

These data were compiled and segregated by functions on the detailed mimeographed work sheets, then tabulated in a uniform manner with other governmental units on form No. 356 for the final table computations.

The County Clerk and Recorders' annual reports closing the fiscal year June 30, 1936 were used as a basis for the finance studies of the counties of Montana. These county reports, compiled under the jurisdiction of the State Examiner's Department, were set up on a uniform basis throughout the State. They listed receipts and disbursements as well as debt service data by departmental units within the county. Through a thorough study of each department function, segregation of funds was determined and listed on our detailed work sheets and in turn compiled on form No. 356 for the final table compilation.

The reports of all incorporated cities and towns were compiled on a uniform basis outlined by the State Examiner's Department. The annual reports of the City Clerks for the fiscal year closing June 30, 1936, were used as a basis for compiling the data necessary in this study. Although there is a penalty provided by statutory provision for City Clerks failing to submit these reports, we found that 18 of the places having a population of 1,000 or less failed to do so. To arrive at an equitable basis for distributing the data on these towns, all the places in this group from which reports had been received were segregated into smaller groups of population: 250 and under, 251 to 500, 501 to 750, and 751 to 1,000. Then taking averages of totals under each grouping, these averages were used for the compilation of data for each of the missing reports for towns falling within the corresponding groupings.

Each city and town report, analyzed on the uniform work sheets and compiled on form No. 356, was recapped according to population. In this manner we had a compilation of data for each of the following population groups: incorporated places having a population of 1,000 or less, 1001 to 2,500, 2,501 to 5,000, 5,001 to 10,000, 10,001 to 25,000, Great Falls 28,431 and Butte 38,968.

Following is a tabulation of cities and towns in Montana falling within each population group classification in 1930.

Incorporated cities and towns with population of 1,000 or less

Alberton	Froid	Plains
Bainville	Fromberg	Plevna
Bear Creek	Geraldine	Ronan
Belgrade	Grass Range	Ryegate
Belt	Harlem	Saco
Big Sandy	Hingham	Sheridan

Boulder	Hobson	Stanford
Bridger	Hot Springs	Stevensville
Broadview	Hysham	Sunburst
Cascade	Ismay	Terry
Chester	Joliet	Thompson Falls
Choteau	Judith Gap	Three Forks
Circle	Kevin	Townsend
Clyde Park	Lavina	Troy
Columbia Falls	Lima	Twin Bridges
Columbus	Lodge Grass	Valier
Culbertson	Manhattan	Virginia City
Cut Bank	Medicine Lake	Westby
Darby	Melstone	Whitehall
Denton	Moore	White Sulphur Springs
Dodson	Nashua	Wibaux
Ekalaka	Neihart	Winifred
Eureka	Opheim	Winnett
Fairview	Outlook	

Incorporated cities and towns with population of 1,001 to 2,500

Baker	Fort Benton	Plentywood
Big Timber	Glasgow	Polson
Browning	Hamilton	Poplar
Chinook	Hardin	Scobey
Conrad	Harlowton	Shelby
Dillon	Libby	Sidney
East Helena	Malta	Walkerville
Forsyth	Philipsburg	Wolf Point

Population of 2,501 to 5,000

Deer Lodge	Red Lodge
Glendive	Roundup
Laurel	Whitefish

Population of 5,001 to 10,000

Bozeman	Lewistown
Havre	Livingston
Kalispell	Miles City

Population of 10,001 to 25,000

Anaconda	Helena
Billings	Missoula

Population of 25,001 to 50,000

Butte	Great Falls
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It was necessary to make an exhaustive study of the different departmental activities to arrive at the proper function distribution as required. In addition, those activities which entitled special improvement districts for streets and alleys were included with each city and town proper where they occurred.

The basic data for the analysis of school district finances were taken from the reports of the County Superintendents of Schools to the State Superintendent of Public Instruction.

These reports included all information necessary for a complete analysis of special school district moneys. This information was compiled by

counties on form No. 365. From this, a recap was compiled for the State on the master form No. 356.

Reconciliation

With published State reports

Receipts, expenditures, debt and debt service

The Auditor's report for the year was used as a basis for the analysis of State accounts. After taking into consideration transfers, special funds, and investments, our report was reconciled with that of the State Auditor.

With releases of the Bureau of Public Roads

State highway receipts and motor vehicle allocation for Table FS-2

The following is a table by table outline of the procedure and method of compiling the information, and the results shown.

Table FS-1. Area, population, and valuation of Montana by population groups.

Number of places indicates the unit count in 1936 of incorporated cities and towns within each population group.

Area is shown in land area in square miles. The total is that shown by the Bureau of the Census in 1930. City and town areas within each population group were figured from scale maps of each individual place.

1936 population. Through statistical data in 1930 of the Bureau of the Census and the office of the State Superintendent of Schools, it was possible to determine the ratio of school attendance to the total population in each population group. By applying this ratio to the available school attendance figure in 1936 the total population count was arrived at.

Persons per square mile were computed directly by dividing the population in each group by the square miles.

For assessed valuation, the State Board of Equalization had this total for the State of Montana by counties. To segregate the assessed valuation by population groups it was necessary to refer to the reports of the County Clerk and Recorders where rural and urban taxable valuations were shown. The assessed valuation was then figured on a direct percentage distribution of the taxable valuation under each population group.

The taxable valuations, as shown on Table FS-1-b, are the figures used as a basis for tax levies.

Tables FS-1-a and 1-b. Total assessment by counties of Montana for the year 1936, assessed and taxable value.

The distribution of the various property values of Montana have been listed by counties from the records of the State Board of Equalization, this being the only available data. There appeared to be no information available that would justify or indicate a fair basis for distributing these values by population groups.

Table FS-2. Number of motor vehicles registered in Montana in 1936.

This table is taken from and corresponds to Table VA-1 of the Montana Motor Vehicle Allocation.

Table FS-2-a. Montana motor vehicle assessed valuation and vehicle assessed valuation per capita by population groups for the fiscal year ending June 30, 1936.

Assessed valuation 1936. The total assessed valuation, as shown, was taken from the 1936 report of the State Board of Equalization. This was distributed by population groups according to the vehicle distribution percentage.

Vehicle assessed valuation per capita was arrived at by dividing column 3 by column 1.

Tables FS-3,4, 5-1, 5-2, 5-3, and 6. Mileages and surfaces on rural highway systems and the urban extensions thereof in Montana for the year ending June 30, 1936.

Rural mileage, as indicated by a footnote, was taken from the Road Inventory tables.

Urban mileages were taken from city records when available, and through consultation with the City Engineer or other city officials when the records did not reveal the information necessary.

Table FS-7-a. Receipts of the State of Montana for the year ending June 30, 1936.

This table was compiled from the State Auditor's report for 1936. This report covered all accounts existing through statutory provisions which also govern the source of revenue for each account.

By eliminating transfers and trust accounts, the net receipts from the various sources were determined.

Specific commitments were segregated as, "For State debt" and "for other units."

"Currently available for State purposes" was the difference between "Receipts" and "Specific commitments."

Table FS-7-b. Disbursements of the State of Montana for the year ending June 30, 1936.

The gross disbursements of the State of Montana for the year ending June 30, 1936 were shown by funds in the State Auditor's report. By eliminating

transfers between funds and trust accounts and distributing these balances according to statutory provisions, the grouping of the State disbursements as shown was determined.

The disbursements per capita were computed by dividing column 1 by the State 1936 population.

Tables FS-8-a and 8-b. Receipts and disbursements of the counties of Montana for the year ending June 30, 1936.

These tables were compiled from the published reports of the County Clerk and Recorders. The accounting practices of the counties were uniformly set up by the State Board of Examiners according to statutory provisions. In some instances, however, when the information from these reports was not entirely clear, questionnaires were sent out and if this did not get the proper results, field visits were made. These data check in each instance with the totals of the 56 counties for each item.

Tables FS-9-a Series and 9-b Series.

These tables show the final analyses on the receipts and disbursements of the cities and towns in Montana. These data were compiled, recapping all cities and towns as well as showing the separation of the various population groups. Information for these compilations was taken from the City Clerks' reports. These reports, like those of the County Clerk and Recorders were set up by statutory provisions, and come under the supervision of the State Board of Examiners. In this instance also, when the City Clerk's report was incomplete, questionnaires or calls determined the correct information.

These tables balance with the City Clerks' reports in the various groupings.

Tables FS-9-a-8 and 9-b-8. Receipts and disbursements of all school districts of Montana for the year ending June 30, 1936.

These compilations were taken from school district financial data which were submitted to the State Superintendent of Schools by the County Superintendents. They were so compiled that a ready segregation of the different types of receipts and disbursements was made possible.

Tables FS-10-1 and 10-2.

These receipts and disbursements from specific revenues were compiled by governmental units from the foregoing detailed tables.

Table FS-11-1. Incidence of State, county and local imposts and general revenue of Montana collected for the year ending June 30, 1936.

The theory of incidence used to distribute State Revenues were motor vehicle imposts according to the Motor Vehicle Allocation study Table VA-2, Taxes on the valuation basis and all other imposts and general revenue according to the population.

Counties - This segregation was obtained by first deducting the levies for roads which were strictly rural levies, then prorating the remainder of taxes on the basis of assessed valuation by population groups and then adding the road levy to the strictly rural. Other general revenues were distributed on the basis of population.

School districts - The segregation of moneys for school districts, rural and urban, was secured from the records of the State Superintendent of Schools, broken down by population groups according to the assessed valuations of school districts within the county.

Local units - This segregation, by population groups, was secured by a direct computation of the City Clerks' reports within each population group.

Table FS-11-2

This table shows the percentage distribution of all moneys contributed to the various governmental units, by population groups. This per capita compilation was computed by dividing the populations of each group into the moneys received.

Table FS-12-1

This table shows the final computations of net direct expenditures of the governmental units, segregated within each unit by purposes as outlined in the general text.

Table FS-12-1-a. This table shows the net direct expenditures by Federal agencies on Montana highways. Information compiled from W.P.A. and F.E.R.A. records and all others from direct by mail correspondence.

Table FS-12-1-b. Net direct expenditures by the Works Progress Administration in Montana for all purposes for the year ending June 30, 1936 --these data were accumulated from the State W.P.A. offices.

Table FS-12-1-c. Net direct expenditures by the Federal Emergency Relief Administration in Montana for all purposes for the year ending June 30, 1936. These data were accumulated from the State F.E.R.A. records.

Table FS-12-2. Net direct expenditures by the several units of government of Montana for all purposes for the year ending June 30, 1936.

This table shows the percent and per capita net direct expenditures by governmental units. The percent is figured vertically to 100% and the per capita is computed by dividing the population, per group, into the net direct expenditures.

Table FS-12-3.

This table was computed the same as FS-12-2, only showing that amount of net direct expenditures for highways.

Tables FS-13-1, 13-1a, 13-1b, 13-1c, 13-1d, 13-2 and 13-3. Expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936.

Highways - This distribution of benefits by population groups and residents of other states was allocated according to the travel by systems on which the money was expended. For instance, the State expenditure was distributed according to the driving on primary rural roads, as outlined on Road Use Table RU-1CT. County expenditures were distributed by travel on county trunk and local, and city on the basis of total urban travel.

Education - This distribution was made according to the school census attendance within each population group, with respect to school districts, state and counties on a population basis and cities straightforward.

Public welfare and services - The county and city expenditures on the benefit basis were made by population groups on a direct allocation basis according to the records of the unit and the State and county expenditures were made on a State-wide population basis.

General government - Expenditures were distributed the same as "Public welfare and services."

Tables FS-14 Series

These tables show the net bonded debt of the State, counties and local governments of Montana by purposes, less the reserves on hand for debt retirement.

These data were taken directly from the reports and records of the various governmental units indicated.

Tables FS-15, 16, 17, 18 and 19 Series.

These tables were computed from reports and records in the same manner as the FS-14 Series.

Table FS-20-1, 20-1a, 20-1b, 20-1c and 20-1d. Liability for repayment of State, county and local debt outstanding June 30, 1936 by residents of rural and urban areas in Montana.

The allocation of the liability for repayment of debt items was computed as follows:

Highways - State debt segregated by population groups according to the computation of the fuel tax returns from each grouping in the 1936 Motor Vehicle Allocation Study because the debt is secured by a 5¢ per gallon gasoline tax. Other State debts were distributed on the basis of taxable valuation.

Counties - Temporary debt was all assigned to rural areas, which was secured by the road tax on rural property only. The bonded county highway debt became a liability of the entire county, therefore that portion was prorated in the population groups according to the assessed valuation.

Cities and towns - The debt was allocated directly according to the data from the city and town clerk's reports. This was secured by property taxes on strictly urban assessments.

"Education", "Public welfare and services", "General government", "Refunded obligations", and "Quasi-public obligations" were distributed according to the assessed valuations within each population group.

Table FS-20-2

The totals of FS-20-1 were segregated on a percentage basis by population groups. Per capita was computed by dividing the 1936 total population by groups into the corresponding total debt outstanding.

Table FS-20-3

This was figured the same as FS-20-2, but for highway debt liability only.

Table FS-21-1

This distribution of expenditures by the State for highways is taken from the records of the State Highway Department showing the expenditures on the basis of warrants issued.

Table FS-21-2

This table shows the expenditures by the counties for highways in 1936. Montana counties only construct and maintain those portions of roads beyond the city limits of incorporated cities and towns. Therefore the allocation of county expenditures is wholly rural.

Table FS-21-3

Expenditures by cities and towns for streets and alleys were computed from direct tabulations of the City Clerks' reports. All expenditures of city and town moneys are wholly urban.

Table FS-22-1

This allocation of State expenditures for highways was computed from the record of the Highway Department warrants issued.

Table FS-22-1a

These data show the results of the Federal Agency expenditures by population groups and highway systems, as revealed by their records.

Table FS-22-2. County expenditures were made wholly within the rural territory.

Table FS-22-3. This table was computed from the city and town clerks' reports. All of these expenditures were wholly within the urban territory.

Table FS-23-1. Net direct expenditures by the State for highways in Montana during the year 1936 by place for the benefit of which the expenditures were made.

This distribution of expenditures by population groups was made according to the vertical percentage distribution of primary mileages on Table RU-1CT of the Road Use Study.

Table FS-23-2. Net direct expenditures by the counties for highways in Montana during the year 1936 by place for the benefit of which the expenditures were made.

This allocation of county expenditures was determined by population group by the distribution of driving shown on Road Use Table RU-1CT, county trunk and local rural roads.

Table FS-23-3. Net direct expenditures by the cities and towns for streets and alleys in Montana during the year 1936 by place for the benefit of which the expenditures were made.

Total expenditures by cities and towns were in this table distributed according to the total urban driving shown in the Road Use Study, Table RU-1CT.

Table FS-24-1. Receipts from specific levies for highways in Montana for the year ending June 30, 1936.

This table was made up from the reports issued by the various governmental units.

Table FS-24-2. Receipts from specific levies for highways in Montana for the year ending June 30, 1936.

This table shows the straight percentage distribution of receipts and the per capita receipts by population groups.

Table FS-25-1. Commitments for debt retirement and balance currently available from specific levies for highways in Montana for the year ending June 30, 1936.

These data were assembled from information contained in the published reports of the various governmental units.

Table FS-25-2. Commitments for debt retirement and balance currently available from specific levies for highways in Montana for the year ending June 30, 1936.

This table shows the percentage distribution and per capita amounts by population groups from Table FS-25-1.

Table FS-26-1. Sources of revenue used for all highways and streets in Montana for the year ending June 30, 1936.

Table FS-26-2. Sources of revenue used for primary highways in Montana for the year ending June 30, 1936.

The FS-26 Series in Montana was relatively simple, due to the fact of the lack of interchange of funds between governmental units.

These data were assembled from the State Auditor's report. The distribution of motor vehicle imposts, "Motor Fuel", was made on the basis of the Motor Vehicle Allocation Study.

Table FS-26-2a. Sources of revenue used for county trunk highways and local roads in Montana for the year ending June 30, 1936.

These data were assembled from the County Clerk and Recorders' reports closing the fiscal year, June 30, 1936.

Table FS-26-3. Sources of revenue used by Montana cities for city and town streets and alleys in Montana for the year ending June 30, 1936.

The information contained in this table was compiled from the city and town clerks' reports closing the fiscal year, June 30, 1936.

This table actually is a recap of FS-26-1, 26-2, and 26-3, listing the total source of receipts currently used for highways and streets in Montana.

Table FS-1

Area, population and valuation of Montana by population groups.

	Number of Places 1/	Area 2/ miles	1936 population 3/		1930 population 4/		Assessed valuation 5/ 1,000 dollars
			Number	Percent	Number	Percent	
Unincorporated areas							
Incorporated places having a population of 1,000 or less	72	43	37,182	6.8	865.0	34,109	6.3
Total rural areas	72	146,061	319,465	58.2	2.2	320,300	59.5
Incorporated places having a population of -							
1,001 to 2,500	24	20	40,902	7.4	2,045.0	36,270	6.7
2,501 to 5,000	6	7	18,509	3.4	2,644.0	19,103	3.6
5,001 to 10,000	6	12	41,759	7.6	3,480.0	38,245	7.1
10,001 to 25,000	4	18	61,106	11.1	3,395.0	55,334	10.3
Great Falls	1	8	28,431	5.2	3,554.0	28,822	5.4
Butte	1	3	38,968	7.1	7,794.0	39,534	7.4
Total urban areas	42	70	229,675	41.8	3,281.0	217,306	40.5
Total	114	146,131	549,140	100.0	3.8	537,606	100.0

1/ All cities and towns are active, reports as of 6/30/36 for all but 18 place 1 towns, these were prorated. Towns disincorporated since 1930, Richie, population 362, and Sweet Grass, population 356, and Antelope, population 142. One town, Dutton population 552, was incorporated since 1930.

2/ This indicates land area in square miles, cities and town areas computed from scale maps of individual places, and the state total is that reported by the Bureau of the Census.

3/ Montana 1936 population computed from the ratio of school attendance to population in 1930 applied to school attendance in 1936. This was taken by population groups by counties.

4/ This population for Montana taken from the U. S. Department of Commerce bulletin, "Fifteenth Census of the United States".

5/ Assessed valuation indicates valuations of all property as of 3/3/36, by population groups taken from the county clerk and recorders' reports. The taxable valuation only, was given by population groups in the county clerks' reports, therefore the distribution of assessed valuation by population groups is figured on a direct percentage to the taxable valuation. The assessed value shown is 100% of the true value. These figures reconcile with the report of the State Board of Equalization. Detail of assessed and taxable values by counties will be found on FS-1a & FS-1b respectively.

Table FS-1-a

Total assessment by Counties of Montana for the year 1936. 1/

County	Assessed values				
	Local property other than public utilities	Local property of public utilities	Public utilities allocated by State Board of Equalization	Assessments of net proceeds of mines by State Board of Equalization	Total valuation of counties
	Dollars	Dollars	Dollars	Dollars	Dollars
Beaverhead	11,832,993	480,450	3,059,276	10,039	15,382,758
Big Horn	7,969,577	91,263	3,580,231	785	11,641,856
Blaine	11,849,024	158,902	3,202,738	37,122	15,247,786
Broadwater	5,248,410	178,170	2,784,013	28,530	8,239,123
Carbon	13,336,945	604,147	4,114,774	79,744	18,135,610
Carter	8,741,047	-	1,575	-	8,742,622
Cascade	69,877,881	16,118,891	9,105,028	27,973	95,129,773
Choteau	18,918,839	102,414	4,439,174	1,630	23,462,057
Custer	16,339,003	881,883	4,052,647	2,340	21,275,873
Daniels	7,734,687	33,753	1,411,249	2,345	9,182,034
Dawson	14,200,379	663,453	4,071,445	3,069	18,938,346
Deer Lodge	25,140,500	1,104,559	2,847,215	14,688	29,106,962
Fallon	6,064,095	178,292	2,198,773	169,161	8,610,321
Fergus	29,768,259	567,107	3,789,302	8,048	34,132,716
Flathead	23,651,465	1,345,215	5,733,734	116,652	30,847,066
Gallatin	26,160,140	2,055,001	7,107,243	475,352	35,797,736
Garfield	8,382,975	-	15,351	130	8,398,456
Glacier	6,670,975	579,585	4,382,818	1,910,747	13,544,125
Golden Valley	3,029,194	51,752	2,391,815	357	5,473,118
Granite	4,373,546	267,649	3,023,182	293,634	7,958,011
Hill	20,276,516	656,511	4,167,758	3,632	25,104,417
Jefferson	3,616,155	260,452	5,935,849	31,095	9,843,551
Judith Basin	13,336,399	94,399	3,540,793	433	16,972,024
Lake	10,939,435	47,150	1,272,580	-	12,259,165
Lewis & Clark	30,697,834	11,889,507	6,953,219	255,622	49,796,182
Liberty	5,158,724	28,438	1,283,128	27,484	6,497,774
Lincoln	7,414,979	388,399	5,511,476	20,705	13,335,559
Madison	8,625,314	1,725,551	2,117,330	195,082	12,663,277
McCone	9,926,710	8,060	485,141	1,929	10,421,840
Meagher	6,739,145	239,731	1,840,067	-	8,818,943
Mineral	1,273,930	408,383	4,988,870	-	6,671,183
Missoula	30,340,999	2,803,008	7,318,591	869	40,490,467
Musselshell	7,238,497	264,573	2,031,631	238,220	9,772,921
Park	15,804,449	1,404,307	4,046,364	48,590	21,303,710
Petroleum	4,278,853	61,056	278,209	263,085	4,881,203
Phillips	9,154,526	163,488	3,737,488	164,447	13,219,949
Pondera	12,160,114	202,217	2,348,829	269,699	14,980,859
Powder River	7,507,040	-	8,351	1,774	7,517,165
Powell	9,583,420	700,619	5,283,299	269,022	15,836,360
Prairie	5,417,404	79,229	3,137,645	-	8,634,278
Ravalli	11,223,797	210,387	1,520,674	4,474	12,959,332

Table FS-1-a (Cont'd)

County	Assessed values				
	Local property other than public utilities	Local property of public utilities	Public utilities allocated by State Board of Equalization	Assessments of net proceeds of mines by State Board of Equalization	Total valuation of counties
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
Richland	10,653,535	103,514	1,995,239	3,177	12,755,465
Roosevelt	9,731,628	127,944	5,066,461	1,300	14,927,333
Rosebud	10,640,126	191,075	5,758,335	599,848	17,189,384
Sanders	6,557,223	5,199,407	5,850,895	-	17,607,525
Sheridan	12,784,655	65,797	1,895,981	2,588	14,749,021
Silver Bow	51,839,075	10,077,115	7,755,960	3,180,840	72,852,990
Stillwater	7,706,651	2,326,967	2,335,451	12,425	12,381,494
Sweet Grass	8,014,062	162,856	2,194,551	-	10,371,469
Teton	13,511,767	122,337	3,503,585	2,728	17,140,417
Toole	10,364,192	684,168	4,703,114	1,010,771	16,762,245
Treasure	3,728,113	24,480	1,239,796	-	4,992,389
Valley	16,459,174	286,390	4,332,272	18,730	21,096,566
Wheatland	7,674,057	422,659	3,199,218	-	11,295,934
Wibaux	4,827,475	13,855	1,111,648	1,281	5,954,259
Yellowstone	50,165,838	1,626,499	8,573,639	-	60,365,976
The State	774,661,745	68,560,014	198,635,020	9,812,196	2/1,051,668,975

1/ The various values given by counties and not by population groups, because there appeared to be no arbitrary basis for the distribution.

2/ These figures have been reconciled with the State Board of Equalization, and represent 100% of the true and correct values.

Table FS-1-b

Total assessment by Counties of Montana for the year 1936 1/

County	Taxable values				
	Local property other than public utilities	Local property of public utilities	Public utilities allocated by State Board of Equalization	Assessments of net proceeds of mines by State Board of Equalization	Total valuation of counties
	Dollars	Dollars	Dollars	Dollars	Dollars
Beaverhead	3,499,185	148,513	1,223,708	10,039	4,881,445
Big Horn	2,383,781	23,734	1,428,319	785	3,836,619
Blaine	3,491,550	46,446	1,273,754	37,122	4,848,872
Broadwater	1,588,876	44,275	1,111,571	28,530	2,773,252
Carbon	4,110,904	202,927	1,632,267	79,744	6,025,842
Carter	2,641,389	-	630	-	2,642,019
Cascade	19,819,955	4,570,580	3,587,154	27,973	28,005,662
Choteau	5,570,002	27,016	1,719,541	1,630	7,318,189
Custer	4,845,938	242,431	1,615,438	2,340	6,706,147
Daniels	2,284,301	8,765	563,667	2,345	2,859,078
Dawson	4,230,964	190,425	1,623,314	3,069	6,047,772
Deer Lodge	7,435,577	301,234	1,121,841	14,688	8,873,340
Fallon	1,803,769	47,284	879,509	169,161	2,899,723
Fergus	8,829,126	155,517	1,503,783	8,048	10,496,474
Flathead	6,917,291	400,015	2,293,493	116,652	9,727,451
Gallatin	7,669,609	577,580	2,807,956	475,352	11,530,497
Garfield	2,518,210	-	6,140	130	2,524,480
Glacier	1,990,580	161,181	1,753,127	1,910,747	5,815,635
Golden Valley	936,370	14,472	955,527	357	1,906,726
Granite	1,365,027	68,505	1,205,793	293,634	2,932,959
Hill	5,905,339	178,485	1,651,760	3,632	7,739,216
Jefferson	1,178,911	64,808	2,369,781	31,095	3,644,595
Judith Basin	3,989,900	24,257	1,411,182	433	5,425,772
Lake	3,260,848	13,115	509,032	-	3,782,995
Lewis & Clark	7,999,423	3,407,763	2,731,059	255,622	14,393,867
Liberty	1,513,161	7,633	511,923	27,484	2,060,201
Lincoln	2,168,763	140,472	2,204,590	20,705	4,534,530
Madison	2,665,995	506,825	843,007	195,082	4,210,909
McCone	2,954,712	2,563	194,056	1,929	3,153,060
Meagher	2,025,559	70,888	734,560	-	2,831,007
Mineral	364,433	125,553	1,994,938	-	2,484,924
Missoula	8,536,960	774,747	2,879,768	869	12,192,344
Musselshell	2,341,529	70,973	802,798	238,220	3,453,520
Park	4,666,240	368,782	1,604,076	48,590	6,687,688
Petroleum	1,282,734	18,416	111,284	263,085	1,675,519
Phillips	2,706,785	42,383	1,490,174	164,447	4,403,789
Pondera	3,525,022	62,578	929,755	269,699	4,787,054
Powder River	2,279,203	-	3,341	1,774	2,284,318
Powell	2,850,445	204,950	2,104,792	269,022	5,429,209
Prairie	1,633,145	21,901	1,254,562	-	2,909,608
Ravalli	3,264,105	57,141	598,008	4,474	3,923,728

Table FS-1-b (Cont'd)

County	Taxable values				
	Local property other than public utilities	Local property of public utilities	Public utilities allocated by State Board of Equalization	Assessments of net proceeds of mines by State Board of Equalization	Total valuation of counties
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
Richland	3,162,434	23,815	796,900	3,177	3,986,326
Roosevelt	2,834,897	34,365	2,025,236	1,300	4,895,798
Rosebud	3,218,823	54,677	2,303,334	599,848	6,176,682
Sanders	1,951,207	1,484,373	2,337,699	-	5,773,279
Sheridan	3,730,563	18,525	757,349	2,588	4,509,025
Silver Bow	14,776,518	2,228,167	2,996,467	3,180,840	23,181,992
Stillwater	2,264,552	683,608	928,817	12,425	3,889,402
Sweet Grass	2,599,526	43,644	873,936	-	3,517,106
Teton	3,899,671	31,170	1,396,551	2,728	5,330,120
Toole	3,084,961	224,752	1,881,245	1,010,771	6,201,729
Treasure	1,115,484	6,854	495,918	-	1,618,256
Valley	4,798,321	70,936	1,723,741	18,730	6,611,728
Wheatland	2,242,982	107,349	1,274,303	-	3,624,634
Wibaux	1,448,569	3,462	444,036	1,281	1,897,348
Yellowstone	14,548,836	435,694	3,356,897	-	18,341,427
The State	226,522,960	18,846,324	78,533,407	9,812,196	<u>2/334,014,887</u>

1/ The various values given by counties and not by population groups, because there appeared to be no arbitrary basis for the distribution.

2/ These figures have been reconciled with the State Board of Equalization.

Table FS-2

Number of motor vehicles registered in Montana in 1936.

Owned by residents of -	Cars <u>1/</u>	Trucks <u>2/</u>	Busses <u>3/</u>	Trailers <u>4/</u>	Motor Cycles	Total number of vehicles
Unincorporated areas	63,408	26,990	489	1,278	98	92,263
Incorporated places having a population of 1,000 or less	8,168	1,493	27	71	52	9,811
Total rural areas	71,576	28,483	516	1,349	150	102,074
Incorporated places having a population of -						
1,001 to 2,500	8,985	1,669	30	79	37	10,800
2,501 to 5,000	4,217	659	12	31	29	4,948
5,001 to 10,000	9,228	1,589	29	75	46	10,967
10,001 to 25,000	16,797	2,797	51	133	117	19,895
Great Falls 28,431	7,900	1,515	27	71	23	9,536
Butte 38,968	7,957	1,244	23	60	14	9,298
Total urban areas	55,084	9,473	172	449	266	65,444
Total State of Montana <u>5/</u>	126,660	37,956	688	1,798	416	167,518
Out of state units	1,179	655	12	31	-	1,877
Total registrations <u>5/</u>	127,839	38,611	<u>6/</u> 700	1,829	416	<u>9/</u> 169,395
Federal vehicles <u>7/</u>	378	1,129	2	14	2	1,525
State exempt	139	457	-	31	5	632
Local exempt <u>8/</u>	96	604	-	38	8	746
Total exempt	613	2,190	2	83	15	2,903

1/ Taxicabs included.2/ Hearses, ambulances, pickup and tractor trucks included.3/ Includes school busses4/ Trailers are not shown on registration lists. The figure of 1,829 was taken from the Bureau of Public Roads' report and distributed the same as trucks.5/ 4,725 cars and 1,305 trucks were on dealers' hands March 1, 1936. Of this number only those units registered are included in the total.6/ This figure is derived from the bus operator's response on Motor Vehicle Allocation expanded by use of the ratio of truck response to truck registration. The Registrar of Motor Vehicles does not report the bus registration separately.7/ Number of federal vehicles domiciled in Montana as reported by the Bureau of Public Roads, Table MV-7 (1936).8/ Includes motor vehicles for counties, cities and all other minor governmental units.9/ Total as recorded by the State Registrar of Motor Vehicles.

Table FS-2-a

Montana motor vehicle assessed valuation and vehicle assessed valuation per capita by population groups for the fiscal year ending June 30, 1936.

Owned by residents of -	1936 population	Vehicle distribution 1/	Assessed valuation 1936 2/	Vehicle assessed valuation per capita 3/
	<u>Number</u>	<u>Percent</u>	<u>Dollars</u>	<u>Dollars</u>
Unincorporated areas	282,283	55.1	\$13,287,617	\$47.07
Incorporated places having a population of 1,000 or less	37,182	5.9	1,422,812	38.27
Total rural areas	319,465	61.0	14,710,429	46.05
Incorporated places having a population of -				
1,001 to 2,500	40,902	6.4	1,543,389	37.73
2,501 to 5,000	18,509	2.9	699,348	37.73
5,001 to 10,000	41,759	6.5	1,567,504	37.54
10,001 to 25,000	61,106	11.9	2,869,739	46.96
Great Falls 28,431	28,431	5.7	1,374,582	49.05
Butte 38,968	38,968	5.6	1,350,406	34.66
Total urban areas	229,675	39.0	9,405,028	40.95
Total	549,140	100.0	\$24,115,457	\$ 43.91

1/ Total vehicle count FS-2 showing the percentage distribution by population groups.

2/ Assessed valuation for motor vehicles taken from the Montana Board of Equalization records.

3/ Per capita motor vehicle assessed valuation arrived at by dividing the population into the assessed valuations.

Table FS-3

Mileages and surfaces on rural highway systems and the connecting links thereof in Montana for the year ending June 30, 1936.

Highway system	Paved 1/ Miles	Bituminous surfaced 2/ Miles	Stabilized soil and metal surfaced 3/ Miles	Earth 4/ Miles	Total Miles
Primary					
Unincorporated areas 5/	1,391.0	2,697.6	399.2	192.6	4,680.4
Incorporated places having a population of 1,000 or less 6/	5.1	34.8	9.3	4.1	51.3
Connecting links 6/	35.0	44.7	2.1	1.9	83.7
Total	1,429.1	2,777.1	410.6	198.6	4,815.4
County trunk					
Unincorporated areas 5/	52.9	84.9	285.6	-	423.4
Incorporated places having a population of 1,000 or less 6/	2.2	1.9	3.3	-	5.9
Connecting links	2.7	7.2	-	-	9.9
Total	55.8	94.0	289.4	-	439.2
Local					
Unincorporated areas 5/	4.6	201.1	5,563.9	54,356.7	60,626.3
Incorporated places having a population of 1,000 or less 6/	0.4	1.4	28.5	27.7	58.0
Connecting links 6/	6.8	23.2	19.4	26.4	72.6
Total	11.8	225.7	5,611.8	54,907.8	60,755.1
Total	1,496.7	3,098.8	6,311.3	55,196.4	66,011.7

1/ Paved includes brick, block, concrete and high-type bituminous.

2/ Bituminous is low-type bituminous.

3/ Stabilized soil and metal surfaced is all gravel surfaced.

4/ Earth includes all graded and drained, unimproved and primitive roads.

These types are all as defined on Road Inventory Tables.

Source of data

5/ Rural mileage is from Road Inventory Tables.

6/ Municipal mileage and types from consultation with city authorities, and from city plats.

Definition of connecting links as shown:

Connecting links of the primary, county trunk and local systems are those portions of the systems which lie within the limits of incorporated places. These connections are the maintenance responsibility of local authorities.

Terminology adapted to highways in Montana.

Primary indicates all of the designated Federal Aid or 7% System. County trunk covers State or Bureau of Public Roads' construction on the primary system. Local covers all other roads.

Table FS-4

Mileages and surfaces of ~~urban extensions~~^{CONNECTING LINKS} of rural highway systems in Montana for the year ending June 30, 1936.

Highway system	Incorporated places having a population of	Paved	Bituminous surfaced	Stabilized soil and metal surfaced	Earth	Total
		Miles	Miles	Miles	Miles	Miles
Primary system	1,001 to 2,500	1.9	22.2	1.3	0.5	25.9
connecting links	2,501 to 5,000	4.9	3.1	-	0.7	8.7
	5,001 to 10,000	9.2	5.5	0.8	0.7	16.2
	10,001 to 25,000	6.1	7.5	-	-	13.6
Great Falls	28,431	7.3	6.4	-	-	13.7
Butte	38,968	5.6	-	-	-	5.6
Total		35.0	44.7	2.1	1.9	83.7
County trunk	1,001 to 2,500	0.5	8.3	10.3	10.9	30.0
connecting links	2,501 to 5,000	0.8	2.9	4.2	0.7	8.6
	5,001 to 10,000	2.1	5.1	1.5	3.4	12.1
	10,001 to 25,000	4.2	9.5	3.4	6.4	23.5
Great Falls	28,431	-	4.6	-	2.0	6.6
Butte	38,968	1.9	-	-	-	1.9
Total		9.5	30.4	19.4	23.4	82.7
Total		44.5	75.1	21.5	25.3	166.4

1/ ~~Urban extensions and connecting links are included in the figures given.~~

Table FS-5-1

Mileages and surfaces on streets and alleys of cities and towns in Montana for the year ending June 30, 1936.^{1/}

Incorporated places having a population of-	Paved	Bituminous surfaced	Stabilized soil and metal surfaced	Earth	Total
	Miles	Miles	Miles	Miles	Miles
1,001 to 2,500	5.5	54.0	77.9	244.5	381.9
2,501 to 5,000	7.3	29.0	36.2	91.0	163.5
5,001 to 10,000	28.5	67.5	80.2	134.9	311.1
10,001 to 25,000	52.8	104.4	84.1	119.2	360.5
Great Falls 28,431	55.0	42.0	-	84.0	181.0
Butte 38,968	14.9	17.2	-	101.6	133.7
Total urban areas	164.0	314.1	278.4	775.2	1,531.7

^{1/} Data from consultation with city authorities and studies of city records.
~~Urban extensions and connecting links are included in the figures given.~~

Table F3-5-2

Mileages and surfaces on streets of cities and towns
in Montana for the year ending June 30, 1936.

Incorporated places having a population of	Paved	Bituminous surfaced	Stabilized soil and metal surfaced	Earth	Total
	Miles	Miles	Miles	Miles	Miles
1,001 to 2,500	5.1	54.0	61.3	166.5	286.9
2,501 to 5,000	7.1	27.8	32.0	49.0	115.9
5,001 to 10,000	25.1	67.5	61.3	87.7	241.6
10,001 to 25,000	50.0	102.3	75.7	53.2	281.2
Great Falls 28,431	49.0	42.0	-	64.0	155.0
Butte 38,968	13.3	17.2	-	63.0	93.7
Total urban areas	149.8	310.8	230.3	483.4	1,174.3

Table FS-5-3

Mileages and surfaces on alleys of cities and towns
in Montana for the year ending June 30, 1936.

Incorporated places having a population of	Paved	Bituminous surfaced	Stabilized soil and metal surfaced	Earth	Total
	Miles	Miles	Miles	Miles	Miles
1,001 to 2,500	0.4	-	16.6	78.0	95.0
2,501 to 5,000	0.2	1.2	4.2	42.0	47.6
5,001 to 10,000	3.4	-	18.9	47.2	69.5
10,001 to 25,000	2.8	2.1	8.4	66.0	79.3
Great Falls 28,431	6.0	-	-	20.0	26.0
Butte 38,968	1.4	-	-	38.6	40.0
Total urban areas	14.2	3.3	48.1	291.8	357.4

Table FS-6

Mileages and surfaces on all highways and streets of Montana
for the year ending June 30, 1936. 1/

Location	Stabilized				Total
	Paved	Bituminous surfaced	soil and metal surfaced	Earth	
	Miles	Miles	Miles	Miles	Miles
Unincorporated areas	1,448.5	2,983.6	6,248.7	55,049.3	65,730.1
Incorporated places having a population of 1,000 or less	3.7	44.7	116.0	503.6	668.0
Total rural areas	1,452.2	3,028.3	6,364.7	55,552.9	66,398.1
Incorporated places having a population of-					
1,001 to 2,500	5.5	54.0	77.9	244.5	381.9
2,501 to 5,000	7.3	29.0	36.2	91.0	163.5
5,001 to 10,000	28.5	67.5	80.2	134.9	311.1
10,001 to 25,000	52.8	104.4	84.1	119.2	360.5
Great Falls 28,431	55.0	42.0	-	84.0	181.0
Butte 38,968	14.9	17.2	-	101.6	133.7
Total urban areas	164.0	314.1	278.4	775.2	1,531.7
Total	1,616.2	3,342.4	6,643.1	56,328.1	67,929.8

1/ Includes alleys.

Terminology adapted to highway systems in the State. See FS-3

Table FS-7-a

Receipts of the state of Montana for the year ending June 30, 1936.^{1/}

Receipts	Receipts			Specific commitments		Currently available
	Amount	Amount	Percent	For state debt	For other units	for state purposes
				Amount	Amount	Amount
Total property tax collections	\$ 2,516,968		8.3	\$ 829,238	-	\$ 1,687,730
Current taxes		\$1,927,241	6.4	632,045	-	1,295,196
Delinquent taxes		589,727	1.9	197,193	-	392,534
Total motor vehicle imposts	5,612,828		18.5	306,339	\$1,113,555	4,192,934
Motor carrier fees		33,198	0.1	-	-	33,198
Driver's license		147,346	0.5	-	-	147,346
Motor vehicle license		1,239,601	4.1	-	1,113,555	2/ 126,046
Motor fuel tax		4,192,683	13.8	306,339	-	3,886,344
Other special imposts	124,013	124,013	0.4	-	-	124,013
Total other general revenue	4,926,182		16.2	219,323	-	4,706,859
Corporation and business		141,488	0.5	-	-	141,488
Sales		4,497,265	14.8	219,323	-	4,277,942
Income		230,354	0.7	-	-	230,354
Other general revenue		57,075	0.2	-	-	57,075
Total imposts and general revenue	13,179,991	13,179,991	43.4	1,354,900	1,113,555	10,711,536
Total federal aids and grants	9,802,098		32.2	-	-	9,802,098
U.S. (PWA) grant		157,906	0.5	-	-	157,906
Highways		5,739,175	18.8	-	-	5,739,175
Education		446,376	1.5	-	-	446,376
Public welfare and services		3,458,641	11.4	-	-	3,458,641
Borrowings	1,156,909		3.8	-	-	1,156,909
Long term (Bonded)	557,000		1.8	-	-	557,000
Education		457,000	1.5	-	-	457,000
Public welfare and services		100,000	0.3	-	-	100,000
Short term	599,909		2.0	-	-	599,909
Highways		456,075	1.5	-	-	456,075
Education		62,899	0.2	-	-	62,899
Public welfare and services		79,884	0.3	-	-	79,884
General government		1,051	-	-	-	1,051
Total receipts	24,138,998		79.4	1,354,900	1,113,555	21,670,543
Balance beginning of year	6,258,417		20.6	1,442,258	-	4,816,159
Total	\$30,397,415		100.0	\$2,797,158	\$1,113,555	\$26,486,702

^{1/} These figures reconciled with the state auditor's report as of June 30, 1936.^{2/} This represents the administration costs plus cash on hand.

Table FS-7-b

Disbursements of the state of Montana for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Not direct expenditures	\$18,406,518	60.6	\$33.52
Highways	\$9,516,445	31.3	\$17.33
Education	582,805	1.9	1.06
Public welfare and services	5,364,568	17.7	9.77
General government	2,942,700	9.7	5.36
Debt retirement	3,541,247	11.6	6.45
Long term (Bonded)	2,195,747	7.2	4.00
Highways	642,000	2.1	1.17
Education	1,363,000	4.5	2.49
Public welfare and services	11,747	-	.02
General government	174,000	0.6	.32
Short term	1,345,500	4.4	2.45
Highways	18,993	0.1	.03
Education	213,076	0.7	.39
Public welfare and services	179,414	0.6	.33
General government	934,017	3.0	1.70
Aids and grants paid to counties	2,621,750	8.6	4.77
For Highways	1,079,992	3.6	1.97
For Public welfare and services	219,741	0.7	.40
to cities for highways			
Butte	33,563	0.1	.06
to School Districts			
For Education	1,288,454	4.2	2.34
Total disbursements	24,569,515	80.8	44.74
Balance at end of year	5,827,900	19.2	10.61
Total	\$ 30,397,415	100.0	\$ 55.35

Table FS-8-a

Receipts of the counties of Montana for the year ending June 30, 1936 1/

Receipts	Receipts			Specific Commitments For county debt	Currently available for county purposes
	Amount	Amount	Percent	Amount	Amount
Total property tax collections	\$10,024,032	\$	54.0	\$1,350,425	\$ 8,673,607
Current taxes		7,189,842	38.7	755,686	6,434,156
Delinquent taxes		2,781,280	15.0	593,948	2,187,332
Poll tax		52,910	0.3	791	52,119
Other general revenue	237,635		1.3	-	237,635
Clerk of court		56,744	0.3	-	56,744
Tax deed land rental		76,212	0.4	-	76,212
Miscellaneous <u>2/</u>		104,679	0.6	-	104,679
Total county imposts and general revenue	10,261,667	10,261,667	55.3	1,350,425	8,911,242
State administered revenue	1,079,992		5.8	-	1,079,992
Motor vehicle license		1,079,992	5.8	-	1,079,992
State aid					
Public welfare and services	219,741	219,741	1.2	-	219,741
Federal aid	100,387		0.5	-	100,387
Highways (Forest reserve)		40,400	0.2	-	40,400
Public welfare and services (FWA)		59,987	0.3	-	59,987
Borrowings	621,196		3.3	-	621,196
Long term (Bonded)	525,232		2.8	-	525,232
Highways		415,318	2.2	-	415,318
Public welfare and services		103,232	0.6	-	103,232
General government		6,682	-	-	6,682
Short term	95,964		0.5	-	95,964
Highways		28,073	0.1	-	28,073
Public welfare and services		31,562	0.2	-	31,562
General government		36,329	0.2	-	36,329
Total receipts	12,282,983		66.1	1,350,425	10,932,558
Balance beginning of year	6,291,842		33.9	2,076,235	4,215,607
Total	\$18,574,825		100.0	\$3,426,660	\$15,148,165

1/ These figures reconciled with county clerks' reports as of June 30, 1936.2/ Miscellaneous other general revenue, \$104,679, is made up of a number of various minor revenues averaging per county only \$1,869. A finer detail would run into a voluminous breakdown which is not considered warranted.NOTE: No specific commitments for other units.

Table FS-8-b

Disbursements of the counties of the state of Montana
for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$9,084,170	48.9	16.54
Highways	\$2,857,628	15.4	5.20
Education	194,986	1.0	.36
Public welfare and services	3,103,899	16.7	5.65
General government	2,927,657	15.8	5.33
Debt retirement	2,664,594	14.4	4.85
Long term (bonded)	2,208,204	11.9	4.02
Highways	1,471,529	7.9	2.68
Public welfare and services	355,751	1.9	.65
General government	380,924	2.1	.69
Short term	456,390	2.5	.83
Highways	99,916	0.5	.18
Public welfare and services	105,327	0.6	.19
General government	251,147	1.4	.46
Aids and grants paid	23,258	0.1	0.04
To School Districts			
For education	23,258	0.1	.04
Total disbursements	11,772,022	63.4	21.43
Balance at end of year	6,802,803	36.6	12.39
Total	18,574,825	100.0	33.82

Table FS-9-a
Receipts of all incorporated cities and towns in Montana
for the year ending June 30, 1936.

Receipts	Receipts			Specific Commitments For city debt	Currently available for city purposes
	Amount	Amount	Percent	Amount	Amount
Total property tax collections	\$3,353,838		44.0	\$ 828,478	\$2,525,360
Current taxes		\$2,377,701	31.2	608,909 ⁸	1,768,792 ³
Delinquent taxes		852,321	11.2	218,074 ⁵	634,247 ⁶
Special assessments		123,816	1.6	1,495	122,321
Other general revenue	1,005,649		13.2	-	1,005,649
Licenses and permits		206,459	2.7	-	206,459
Rentals		31,155	0.4	-	31,155
Net return from utilities		478,595	6.3	-	478,595
Police court		39,700	0.5	-	39,700
Miscellaneous		1/249,740	3.3	-	249,740
Total local imposts and general revenue	4,359,487	4,359,487	57.2	828,478	3,531,009
State administered revenue					
Subventions	33,563		0.4	-	33,563
Motor vehicle license		33,563	0.4	-	33,563
Borrowings	994,070		13.1	-	994,070
Long term (Bonded)	852,113		11.2	-	852,113 ³
Highways		148,605	1.9	-	148,605
Public welfare and services		546,188	7.2	-	546,188
General government		157,320	2.1	-	157,320
Short term	141,957		1.9	-	141,957
Highways		67,742	0.9	-	67,742
Education		288	-	-	288
Public welfare and services		29,548	0.4	-	29,548
General government		44,379	0.6	-	44,379
Total receipts	5,387,120		70.7	828,478	4,558,642
Balance beginning of year	2,237,220		29.3	742,200	1,495,020
Total	2/\$7,624,340		100.0	\$1,570,678	\$6,053,662

1/ Miscellaneous other general revenue \$249,740 is made up of various minor revenues, a finer detail would run into a voluminous breakdown which is not considered warranted.

2/ Special improvement district monies other than for streets and alleys not included.

NOTE: No specific commitments for other units.

Table FS-9-b

Disbursements of all of the incorporated cities and towns
in Montana for the year ending June 30, 1936

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$3,784,672	49.7	\$14.18
Highways	\$836,727	11.0	\$ 3.14
Education	108,887	1.4	.41
Public welfare and services	2,285,094	30.0	8.56
General government	553,964	7.3	2.087
Debt retirement	1,404,433	18.4	5.26
Long term (Bonded)	1,252,021	16.4	4.69
Highways	159,395	2.1	.60
Education	54	-	-
Public welfare and services	783,540	10.3	2.93
General government	309,032	4.0	1.16
Short term	152,412	2.0	.57
Highways	48,007	0.6	.18
Education	420	-	-
Public welfare and services	39,723	0.5	.15
General government	64,262	0.9	.24
Total disbursements	5,189,105	68.1	19.45
Balance at end of year	2,435,235	31.9	9.13
Total	<u>1/</u> \$ 7,624,340	100.0	\$ 28.58

1/ Special improvement district monies other than streets and alleys
not included.

Table FS-9-a-1

Receipts of the incorporated cities and towns in Montana having a population of 1,000 or less for the year ending June 30, 1936.

Receipts	Receipts			Specific Commitments For city debt	Currently available for city purposes
	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Amount</u>
Total property tax collections	\$321,353		33.3	\$108,886	\$212,467
Current taxes		\$210,693	21.8	77,863	132,830
Delinquent taxes		106,310	11.0	30,530	75,780
Special assessments		4,350	0.5	493	3,857
Other general revenue	104,708		10.8	-	104,708
Licenses and permits		19,597	2.0	-	19,597
Rentals		7,650	0.8	-	7,650
Not return from utilities		42,604	4.4	-	42,604
Police court		-	-	-	-
Miscellaneous		34,857	3.6	-	34,857
Total local imposts and general revenue	426,061	426,061	44.1	108,886	317,175
Borrowings	182,737		19.0	-	182,737
Long term (Bonded)	167,545		17.4	-	167,545
Highways		1,761	0.2	-	1,761
Public welfare and service		157,188	16.3	-	157,188
General government		8,596	0.9	-	8,596
Short term	15,192		1.6	-	15,192
Highways		1,489	0.2	-	1,489
Education		-	-	-	-
Public welfare and service		11,588	1.2	-	11,588
General government		2,115	0.2	-	2,115
Total receipts	608,798		63.1	108,886	499,912
Balance beginning of year	356,502		36.9	63,183	293,319
Total	\$ 965,300		100.0	\$172,069	\$793,231

NOTE: No specific commitments for other units.

Table FS-9-b-1

Disbursements of the incorporated cities and towns in Montana having a population of 1,000 or less for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$437,828	45.4	\$11.78
Highways	\$ 44,639	4.6	\$1.20
Education	1,277	0.1	.01
Public welfare and services	338,396	35.1	9.10
General government	53,516	5.6	1.44
Debt retirement	199,455	20.7	5.36
Long term (Bonded)	170,704	17.7	4.59
Highways	4,926	0.5	.13
Education	-	-	-
Public welfare and services	163,675	17.0	4.40
General government	2,103	0.2	.06
Short term	28,751	3.0	.77
Highways	3,741	0.4	.10
Education	-	-	-
Public welfare and services	1,986	0.2	.05
General government	23,024	2.4	.62
Total disbursements	637,283	66.1	17.14
Balance at end of year	328,017	33.9	8.82
Total	965,300	100.0	25.96

Table FS-9-a-2

Receipts of the incorporated cities and towns in Montana having a population of 1,001 to 2,500 for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments For city debt	Currently available for city purposes
	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Amount</u>
Total property tax collections	\$482,304		44.8	\$170,528	\$311,776
Current taxes		\$317,668	29.5	112,698	204,970
Delinquent taxes		162,691	15.1	57,830	104,861
Special assessments		1,945	0.2	-	1,945
Other general revenue	182,547		16.9	-	182,547
Licenses and permits		30,546	2.8	-	30,546
Rentals		23,505	2.2	-	23,505
Net return from utilities		106,946	9.9	-	106,946
Police court		10,607	1.0	-	10,607
Miscellaneous		10,943	1.0	-	10,943
Total local imposts and general revenue	664,851	664,851	61.7	170,528	494,323
Borrowings	14,849		1.4	-	14,849
Long term (Bonded)	10,724		1.0	-	10,724
Highways		-	-	-	-
Public welfare and services		-	-	-	-
General government		10,724	1.0	-	10,724
Short term	4,125		0.4	-	4,125
Highways		268	-	-	268
Education		44	-	-	44
Public welfare and services		536	0.1	-	536
General government		3,277	0.3	-	3,277
Total receipts	679,700		63.1	170,528	509,172
Balance beginning of year	398,487		36.9	155,733	242,754
Total	\$1,078,187		100.0	\$326,261	\$751,926

NOTE: No specific commitments for other units.

Table FS-9-b-2

Disbursements of the incorporated cities and towns in Montana having a population of 1,001 to 2,500 for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$579,559	53.8	\$14.17
Highways	\$ 87,356	8.1	\$2.14
Education	6,972	0.7	.17
Public welfare and services	390,210	36.2	9.54
General government	95,021	8.8	2.32
Debt retirement	165,146	15.3	4.04
Long term (Bonded)	109,121	10.1	2.67
Highways	5,960	0.6	.15
Education	-	-	-
Public welfare and services	72,794	6.7	1.78
General government	30,367	2.8	.74
Short term	56,025	5.2	1.37
Highways	7,497	0.7	.18
Education	13	-	-
Public welfare and services	31,026	2.9	.76
General government	17,489	1.6	.43
Total disbursements	744,705	69.1	18.21
Balance at end of year	333,482	30.9	8.15
Total	\$1,078,187	100.0	26.36

Table FS-9-a-3

Receipts of the incorporated cities and towns in Montana having a population of 2,501 to 5,000 for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments	Currently available
	Amount	Amount	Percent	For city debt	for city purposes
				Amount	Amount
Total property tax collections	\$205,778		38.4	\$58,662	\$147,116
Current taxes		\$129,605	24.1	42,331	87,274
Delinquent taxes		60,827	11.4	15,329	45,498
Special assessments		15,346	2.9	1,002	14,344
Other general revenue	85,321		16.0	-	85,321
Licenses and permits		14,976	2.8	-	14,976
Rentals		-	-	-	-
Net return from utilities		59,638	11.2	-	59,638
Police court		-	-	-	-
Miscellaneous		10,707	2.0	-	10,707
Total local imposts and general revenue	291,099	291,099	54.4	58,662	232,437
Borrowings	100,271		18.8	-	100,271
Long term (Bonded)	56,000		10.5	-	56,000
Highways		-	-	-	-
Public welfare and services		49,000	9.2	-	49,000
General government		7,000	1.3	-	7,000
Short term	44,271		8.3	-	44,271
Highways		40,753	7.6	-	40,753
Education		-	-	-	-
Public welfare and services		2,728	0.5	-	2,728
General government		790	0.2	-	790
Total receipts	391,370		73.2	58,662	332,708
Balance beginning of year	143,291		26.8	31,136	112,155
Total	\$534,661		100.0	\$89,798	\$444,863

NOTE: No specific commitments for other units.

Table FS-9-b-3

Disbursements of the incorporated cities and towns in Montana having
a population of 2,501 to 5,000 for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$294,306	55.0	\$15.90
Highways	92,398	17.3	\$4.99
Education	5,485	1.0	.30
Public welfare and services	169,284	31.86	9.154
General government	27,139	5.1	1.47
Debt retirement	83,573	15.6	4.52
Long term (Bonded)	75,023	14.0	4.05
Highways	22,351	4.2	1.21
Education	-	-	-
Public welfare and services	35,289	6.6	1.90
General government	17,383	3.2	.94
Short term	8,550	1.6	.47
Highways	201	-	-
Education	18	-	-
Public welfare and services	5,561	1.1	.30
General government	2,770	.5	.17
Total disbursements	377,879	70.7	20.42
Balance at end of year	156,782	29.3	8.47
Total	\$534,661	100.0	28.89

Table PS-9-a-4

Receipts of the incorporated cities and towns in Montana having a population of 5,001 to 10,000 for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments For city debt	Currently available for city purposes
	Amount	Amount	Percent	Amount	Amount
Total property tax collections	\$469,411		38.9	\$52,966	\$ 416,445
Current taxes		\$322,473	26.7	40,122	282,351
Delinquent taxes		86,018	7.1	12,844	73,174
Special assessments		60,920	5.1	-	60,920
Other general revenue	224,474		18.6	-	224,474
Licenses and permits		27,576	2.3	-	27,576
Rentals		-	-	-	-
Net return from					
Utilities		109,212	9.0	-	109,212
Police court		-	-	-	-
Miscellaneous		87,686	7.3	-	87,686
Total local imposts and general revenue	693,885	693,885	57.5	52,966	640,919
Borrowings	163,515		13.6	-	163,515
Long term (Bonded)	146,844		12.2	-	146,844
Highways		146,844	12.2	-	146,844
Public welfare and services		-	-	-	-
General government		-	-	-	-
Short term	16,671		1.4	-	16,671
Highways		4,191	0.4	-	4,191
Education		244	-	-	244
Public welfare and services		5,368	0.4	-	5,368
General government		6,868	0.6	-	6,868
Total receipts	857,400		71.1	52,966	804,434
Balance beginning of year	349,319		28.9	48,911	300,406
Total	\$1,206,719		100.0	\$101,877	\$1,104,842

NOTE: No specific commitments for other units.

Table FS-9-b-4

Disbursements of the incorporated cities and towns in Montana having a population of 5,001 to 10,000 for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$689,903	57.2	\$16.52
Highways	\$270,895	22.5	\$6.49
Education	30,308	2.5	.73
Public welfare and services	284,734	23.6	6.82
General government	103,966	8.6	2.488
Debt retirement	193,202	16.0	4.63
Long term (Bonded)	173,485	14.4	4.16
Highways	111,928	9.3	2.68
Education	54	-	-
Public welfare and services	20,780	1.7	.50
General government	40,723	3.4	.98
Short term	19,717	1.6	.47
Highways	6	-	-
Education	13	-	-
Public welfare and services	943	0.1	.02
General government	18,755	1.5	.45
Total disbursements	883,105	73.2	21.15
Balance at end of year	323,614	26.8	7.75
Total	\$1,206,719	100.0	\$28.90

Table FS-9-a-5

Receipts of the incorporated cities and towns in Montana having a population of 10,001 to 25,000 for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments For city debt	Currently available for city purposes
	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Amount</u>
Total property tax collections	\$879,424		45.8	\$105,409	\$ 774,015
Current taxes		\$599,678	31.2	66,080	533,598
Delinquent taxes		257,201	13.4	39,329	217,872
Special assessments		22,545	1.2	-	22,545
Other general revenue	200,898		10.4	-	200,898
Licenses and permits		53,548	2.7	-	53,548
Rentals		-	-	-	-
Net return from utilities		45,855	2.4	-	45,855
Police court		17,325	0.9	-	17,325
Miscellaneous		84,170	4.4	-	84,170
Total local imposts and general revenue	1,080,322	1,080,322	56.2	105,409	974,913
Borrowings	479,638		24.9	-	479,638
Long term (Bonded)	471,000		24.5	-	471,000
Highways		-	-	-	-
Public welfare and services		340,000	17.7	-	340,000
General government		131,000	6.8	-	131,000
Short term	8,638		0.4	-	8,638
Highways		-	-	-	-
Education		-	-	-	-
Public welfare and services		8,638	0.4	-	8,638
General government		-	-	-	-
Total receipts	1,559,960		81.1	105,409	1,454,551
Balance beginning of year	362,357		18.9	41,471	320,886
Total	1,922,317		100.0	\$146,880	\$1,775,437

NOTE: No specific commitments for other units

Table FS-9-b-5

Disbursements of the incorporated cities and towns in Montana having a population of 10,001 to 25,000 for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$900,386	46.8	\$14.73
Highways	\$180,813	9.4	\$2.96
Education	37,249	1.9	.60
Public welfare and services	572,497	29.8	9.37
General government	109,827	5.7	1.80
Debt retirement	467,424	24.3	7.65
Long term (Bonded)	465,086	24.2	7.61
Highways	-	-	-
Education	-	-	-
Public welfare and services	394,320	20.5	6.45
General government	70,766	3.7	1.16
Short term	2,338	0.1	.04
Highways	1,154	0.1	.02
Education	36	-	-
Public welfare and services	207	-	-
General government	941	-	.02
Total disbursements	1,367,810	71.1	22.38
Balance at end of year	554,507	28.9	9.07
Total	\$1,922,317	100.0	\$31.45

Table FS-9-a-6

Receipts of the city of Great Falls, Montana having a population of 28,431 for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments	Currently available
	Amount	Amount	Percent	For city debt	for city purposes
	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Amount</u>
Total property tax collections	\$416,303		39.1	\$ 81,492	\$334,811
Current taxes		\$338,011	31.8	67,602	270,409
Delinquent taxes		69,449	6.5	13,890	55,559
Special assessments		8,843	0.8	-	8,843
Other general revenue	150,939		14.2	-	150,939
Licenses and permits		16,751	1.6	-	16,751
Rentals		-	-	-	-
Net return from utilities		114,340	10.7	-	114,340
Police court		4,526	0.4	-	4,526
Miscellaneous		15,322	1.5	-	15,322
Total local imposts and general revenue	567,242	567,242	53.3	81,492	485,750
Borrowings	-		-	-	-
Long term (Bonded)	-		-	-	-
Highways		-	-	-	-
Public welfare and services		-	-	-	-
General government		-	-	-	-
Short term	-		-	-	-
Highways		-	-	-	-
Education		-	-	-	-
Public welfare and services		-	-	-	-
General government		-	-	-	-
Total receipts	567,242		53.3	81,492	485,750
Balance beginning of year	497,335		46.7	326,911	170,424
Total	\$1,064,577		100.0	\$408,403	\$656,174

NOTE: No specific commitments for other units.

Table FS-9-b-6

Disbursements of the city of Great Falls, Montana having a population of 28,431 for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$390,219	36.7	\$13.78 ²
Highways	\$ 77,376	7.3	\$2.72
Education	16,543	1.5	.58
Public welfare and services	262,712	24.7	9.24
General government	33,588	3.2	1.18
Debt retirement	141,293	13.2	4.96 ⁷
Long term (Bonded)	104,602	9.8	3.68
Highways	1,980	0.2	.07
Education	-	-	-
Public welfare and services	96,682	9.1	3.40
General government	5,940	0.5	.21
Short term	36,691	3.4	1.28 ⁷
Highways	35,408	3.3	1.24 ⁵
Education	-	-	-
Public welfare and services	-	-	-
General government	1,283	0.1	.04
Total disbursements	531,512	49.9	18.69
Balance at end of year	533,065	50.1	18.75
Total	\$1,064,577	100.0	\$37.44

Table FS-9-a-7

Receipts of the city of Butte, Montana having a population
of 38,968 for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments For city debt	Currently available for city purposes
	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Amount</u>
Total property tax collections	\$579,265		67.9	\$250,535	\$328,730
Current taxes		\$459,573	53.9	202,212	257,361
Delinquent taxes		109,825	12.9	48,323	61,502
Special assessments		9,867	1.1	-	9,867
Other general revenue	56,762		6.7	-	56,762
Licenses and permits		43,465	5.1	-	43,465
Rentals		-	-	-	-
Net return from utilities		-	-	-	-
Police court		7,242	0.9	-	7,242
Miscellaneous		6,055	0.7	-	6,055
Total local imposts and general revenue	636,027	636,027	74.6	250,535	385,492
State administered revenue					
Subvention	33,563		3.9	-	33,563
Motor vehicle license		33,563	3.9	-	33,563
Borrowings	53,060		6.2	-	53,060
Long term (Bonded)	-		-	-	-
Highways		-	-	-	-
Public welfare and services		-	-	-	-
General government		-	-	-	-
Short term	53,060		6.2	-	53,060
Highways		21,041	2.4	-	21,041
Education		-	-	-	-
Public welfare and services		690	0.1	-	690
General government		31,329	3.7	-	31,329
Total receipts	722,650		84.7	250,535	472,115
Balance beginning of year	129,929		15.3	74,855	55,074
Total	852,579		100.0	\$325,390	\$527,189

NOTE: No specific commitments for other units.

Table FS-9-b-7

Disbursements of the city of Butte, Montana having a population of 38,968 for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$492,471	57.8	\$12.64
Highways	\$ 83,250	9.8	\$2.14
Education	11,053	1.3	.28
Public welfare and services	267,261	31.3	6.86
General government	130,907	15.4	3.36
Debt retirement	154,340	18.1	3.96
Long term (Bonded)	154,000	18.1	3.95
Highways	12,250	1.5	.31
Education	-	-	-
Public welfare and services	-	-	-
General government	141,750	16.6	3.64
Short term	340	-	.01
Highways	-	-	-
Education	340	-	.01
Public welfare and services	-	-	-
General government	-	-	-
Total disbursements	646,811	75.9	16.60
Balance at end of year	205,768	24.1	5.28
Total	\$852,579	100.0	\$21.88

Table FS-9-a-8

Receipts of the school districts of Montana for the year ending June 30, 1936.

Receipts	Receipts			Specific commitments For local Debt	Currently available for local purposes
	Amount	Amount	Percent	Amount	Amount
Total property tax collections	\$10,737,479		59.2	\$1,870,200	\$8,867,279
Current taxes		\$8,269,357	45.6	1,440,054	6,829,303
Delinquent taxes		2,468,122	13.6	430,146	2,037,976
Special assessments		-	-	-	-
Other general revenue	989,300		5.4	-	989,300
Sale of property		21,578	0.1	-	21,578
Rentals, fines, gifts and bequests		967,722	5.3	-	967,722
Total taxes and general revenue	11,726,779	11,726,779	64.6	1,870,200	9,856,579
State administered revenue	1,288,454		7.2	-	1,288,454
Subventions		262,962	1.5	-	262,962
State administered local taxes		1,025,492	5.7	-	1,025,492
County administered revenue					
Subventions	23,258		0.1	-	23,258
Forest reserve apportionment		23,258	0.1	-	23,258
Borrowings	595,200		3.3	-	595,200
Long term (Bonded)	595,200		3.3	-	595,200
Education		595,200	3.3	-	595,200
Total receipts	13,633,691		75.2	1,870,200	11,763,491
Balance beginning of year	4,494,485		24.8	759,604	3,734,881
Total	\$18,128,176		100.0	\$2,629,804	\$15,498,372

NOTE: No specific commitments for other units.

Table FS-9-b-8

Disbursements of all school districts in Montana
for the year ending June 30, 1936.

Disbursements	Amount	Percent	Per capita
Net direct expenditures	\$11,054,584	61.0	\$20.13
Education	\$11,054,584	61.0	\$20.13
Debt retirement	1,870,200	10.3	3.40
Long term (Bonded)	1,870,200	10.3	3.40
Education	1,870,200	10.3	3.40
Total disbursements	12,924,784	71.3	23.53
Balance at end of year	5,203,392	28.7	9.48
Total	\$18,128,176	100.0	\$33.01

Table FS-10-1

Receipts from taxes, imposts and general revenue of the state,
counties, school districts and incorporated cities
and towns in Montana for the year ending
June 30, 1936.

Unit of government	Property taxes	Motor vehicle imposts	Other special imposts	Other general revenue	Total
State	\$ 2,516,968 ^{1/}	\$5,612,828	\$124,013	\$4,926,182	\$13,179,991
Counties	10,024,032	-	-	237,635	10,261,667
School districts	10,737,479	-	-	989,300	11,726,779
Incorporated places having a population of -					
1,000 or less	321,353	-	-	104,708	426,061
1,001 to 2,500	482,304	-	-	182,547	664,851
2,501 to 5,000	205,778	-	-	85,321	291,099
5,001 to 10,000	469,411	-	-	224,474	693,885
10,001 to 25,000	879,424	-	-	200,898	1,080,322
Great Falls 28,431	416,303	-	-	150,939	567,242
Butte 38,968	579,265	-	-	56,762	636,027
Total	\$26,632,317	\$5,612,828	\$124,013	\$7,158,766	\$39,527,924

^{1/} Of this total amount \$1,079,992 is motor vehicle registration fees for counties and \$33,563 motor vehicle registration fees to the City of Butte.

Table FS-10-2

Percent and per capita distribution of receipts from taxes, imposts
and general revenue of the state, counties, school dis-
tricts, and incorporated cities and towns of
Montana for the year ending June 30,
1936.

Unit of government	Amount	Percent	Per capita
State	\$13,179,991	33.3	\$24.00
Counties	10,261,667	26.0	18.69
School Districts	11,726,779	29.7	21.35
Incorporated places having a population of -			
1,000 or less	426,061	1.1	11.46
1,001 to 2,500	664,851	1.7	16.25
2,501 to 5,000	291,099	0.7	15.73
5,001 to 10,000	693,885	1.8	16.62
10,001 to 25,000	1,080,322	2.7	17.68
Great Falls 28,431	567,242	1.4	19.95
Butte 38,968	636,027	1.6	16.32
Total	\$39,527,924	100.0	\$71.98

Table FS-11-1

Incidence of state, county and local imposts and general revenue of Montana collected for the year ending June 30, 1936.

Paid by residents of -	Receipts from taxes and imposts of -				
	State <u>1/</u>	Counties <u>2/</u>	School <u>3/</u> Districts	Local units <u>4/</u>	Total
Unincorporated areas	\$ 7,469,007	\$ 7,786,252	\$ 8,929,942	-	\$24,185,201
Incorporated places having a population of 1,000 or less	693,731	231,549	294,342	\$ 426,061	1,645,683
Total rural areas	8,162,738	8,017,801	9,224,284	426,061	25,830,884
Incorporated places having a population of -					
1,001 to 2,500	789,377	279,799	357,667	664,851	2,091,694
2,501 to 5,000	355,124	139,187	143,067	291,099	928,477
5,001 to 10,000	874,840	420,745	503,079	693,885	2,492,549
10,001 to 25,000	1,484,660	691,276	736,442	1,080,322	3,992,700
Great Falls	28,431	696,454	340,124	363,530	1,967,350
Butte	38,968	816,798	372,735	398,710	2,224,270
Total urban areas	5,017,253	2,243,866	2,502,495	3,933,426	13,697,040
Total	\$13,179,991	\$10,261,667	\$11,726,779	\$4,359,487	\$39,527,924

- 1/ The motor vehicle imposts included, distributed by population groups according to the Motor Vehicle Allocation Study, Table VA-2, taxes on the valuation basis and all other imposts and revenue, according to the population.
- 2/ The county property tax collections for roads were strictly rural; the remainder were distributed by population groups according to the assessed valuation. All other general revenue were allocated according to the population.
- 3/ The distribution of school district monies was made on the valuation basis.
- 4/ Distribution straight forward.

Table FS-11-2

Incidence of state, counties and local imposts and general
revenue of Montana collected for the year ending June 30, 1936.

Paid by residents of -	Amount	Percent	Per capita
Unincorporated areas	\$24,185,201	61.5	\$85.68
Incorporated places having a population of 1,000 or less	1,645,683	4.1	44.26
Total rural areas	25,830,884	65.6	81.62
Incorporated places having a population of -			
1,001 to 2,500	2,091,694	5.3	51.14
2,501 to 5,000	928,477	2.3	50.16
5,001 to 10,000	2,492,549	6.3	59.69
10,001 to 25,000	3,992,700	10.0	65.34
Great Falls 28,431	1,967,350	4.9	69.20
Butte 38,968	2,224,270	5.6	57.08
Total urban areas	13,697,040	34.4	59.64
Total	\$39,527,924	100.0	\$71.98

Table FS-12-1

Net direct expenditures by the several units of government of
Montana for all purposes for the year ending June 30, 1936.

Unit of government	Highways	Education	Public welfare and services	General government	Total
State	\$ 9,516,445	\$ 582,805	\$ 5,364,568	\$2,942,700	\$18,406,518
Counties	2,857,628	194,986	3,103,899	2,927,657	9,084,170
School districts	-	11,054,584			11,054,584
Incorporated places having a population of -					
1,000 or less	44,639	1,277	338,396	53,516	437,828
1,001 to 2,500	87,356	6,972	390,210	95,021	579,559
2,501 to 5,000	92,398	5,485	169,284	27,139	294,306
5,001 to 10,000	270,895	30,308	284,734	103,966	689,903
10,001 to 25,000	180,813	37,249	572,497	109,827	900,386
Great Falls	28,431	77,376	262,712	33,588	390,219
Butte	38,968	83,250	267,261	130,907	492,471
Total	\$13,210,800	\$11,941,262	\$10,753,561	\$6,424,321	\$42,329,944

Recapitulation

State	\$ 9,516,445	\$ 582,805	\$ 5,364,568	\$2,942,700	\$18,406,518
Counties	2,857,628	194,986	3,103,899	2,927,657	9,084,170
School districts	-	11,054,584	-	-	11,054,584
Local governments	836,727	108,887	2,285,094	553,964	3,784,672
Total	\$13,210,800	\$11,941,262	\$10,753,561	\$6,424,321	\$42,329,944

Table FS-12-1a

Net direct expenditures by the several federal agencies on Montana highways, streets and alleys for the year ending June 30, 1936.

Area expended in -	Expenditures made by -				Total
	Works Progress Administration	F.E.R.A.	Forest service ^{1/}	Park service	Indian service ^{1/}
Unincorporated areas	\$2,282,718	-	\$2,205,614	\$252,172	\$370,900
Incorporated places having a population of 1,000 or less	76,890	\$13,721			
Total rural areas	2,359,608	13,721	2,205,614	252,172	370,900
					\$5,111,404
Incorporated places having a population of -					
1,000 to 2,500	45,737	1,500			
2,501 to 5,000	18,690	-			
5,001 to 10,000	80,350	-			
10,001 to 25,000	183,303	-			
Great Falls	89,864	-			
Butte	13,554	119			
Total urban areas	431,498	1,619			
					47,237
					18,690
					80,350
					183,303
					89,864
					13,673
					433,117
Total	\$2,791,106	\$15,340	\$2,205,614	\$252,172	\$370,900
					\$5,635,132

^{1/} Includes expenditures by the C.C.C. Forest Service and the C.C.C. Indian Department.

Table FS-12-1b

Net direct expenditures by the works progress administration
in Montana for all purposes for the year ending June 30, 1936.^{1/}

W.P.A. expenditures Listed by sponsoring units	Highways	Edu- cation	Public welfare & services	General govern- ment	Total
State	\$ 299,503	\$149,737	\$1,273,593	\$12,735	\$1,735,568
Counties	1,983,215	115,103	405,630	33,829	2,537,777
Incorporated places having a population of -					
1,000 or less	76,890	1,920	89,032		167,842
1,001 to 2,500	45,737	2,821	122,431	3,439	174,428
2,501 to 5,000	18,690	6,313	70,014	789	95,806
5,001 to 10,000	80,350	40,241	85,571	237	206,399
10,001 to 25,000	183,303	2,436	195,285	-	381,024
Great Falls 28,431	89,864	62,601	56,638	-	209,103
Butte 38,968	13,554		552,441	22,411	588,406
Total	\$2,791,106	\$381,172	\$2,850,635	\$73,440	\$6,096,353

Recapitulation

State	\$ 299,503	\$149,737	\$1,273,593	\$12,735	\$1,735,568
Counties	1,983,215	115,103	405,630	33,829	2,537,777
Local governments	508,388	116,332	1,171,412	26,876	1,823,008
Total	\$2,791,106	\$381,172	\$2,850,635	\$73,440	\$6,096,353

^{1/} These data were accumulated from the records of the State
works progress administration offices.

Table FS-12-1c

Net direct expenditures by the federal emergency relief administration
in Montana for all purposes for the year ending June 30, 1936.^{1/}

F.E.R.A. expenditures Listed by sponsoring units	Highways	Edu- cation	Public welfare & services	General govern- ment	Total
State	-	-	-	-	-
County	-	\$ 9,548	\$211,658	\$411,757	\$ 632,963
Incorporated places having a population of -					
1,000 or less	\$13,721	154	46,892	21,200	81,967
1,001 to 2,500	1,500	24	87,117	25,313	113,954
2,501 to 5,000	-	60	43,316	17,796	61,172
5,001 to 10,000	-	-	64,511	25,072	89,583
10,001 to 25,000	-	-	79,986	55,014	135,000
Great Falls 28,431	-	-	-	916	916
Butte 36,968	119	392	255,584	60,808	316,903
Total	\$15,340	\$10,178	\$789,064	\$617,876	\$1,432,458

Recapitulation

State	-	-	-	-	-
County	-	\$ 9,548	\$211,658	\$411,757	\$ 632,963
Local governments	\$15,340	630	577,406	206,119	799,495
Total	\$15,340	\$10,178	\$789,064	\$617,876	\$1,432,458

^{1/} Accumulated from the records of the F.E.R.A., Montana.

Table FS-12-2

Net direct expenditures by the several units of government of Montana for all purposes for the year ending June 30, 1936.

Unit of government	Amount	Percent	Per capita
State	\$18,406,518	43.5	\$ 33.52
Counties	9,084,170	21.5	16.54
School districts	11,054,584	26.1	20.13
Incorporated places having a population of -			
1,000 or less	437,828	1.1	11.78
1,001 to 2,500	579,559	1.2	14.17
2,501 to 5,000	294,306	0.7	15.90
5,001 to 10,000	689,903	1.7	16.52
10,001 to 25,000	900,386	2.1	14.73
Great Falls 28,431	390,219	0.9	13.73 ²
Butte 38,968	492,471	1.2	12.64
Total	\$42,329,944	100.0	\$77.08
Recapitulation			
State	\$18,406,518	43.5	\$33.52
Counties	9,084,170	21.5	16.54
School districts	11,054,584	26.1	20.13
Local governments	3,784,672	8.9	14.18
Total	\$42,329,944	100.0	\$77.08

Table FS-12-3

Net direct expenditures by the several units of government of
Montana for highways for the year ending June 30, 1936.

Unit of government	Highways	Percent	Per capita
State	\$ 9,516,445	72.0	\$17.33
Counties	2,857,628	21.6	5.20
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	44,639	0.3	1.20
1,001 to 2,500	87,356	0.7	2.14
2,501 to 5,000	92,398	0.7	4.99
5,001 to 10,000	270,895	2.1	6.49
10,001 to 25,000	180,813	1.4	2.96
Great Falls 28,431	77,376	0.6	2.72
Butte 38,968	83,250	0.6	2.14
Total	\$13,210,800	100.0	\$24.06

Recapitulation

State	\$ 9,516,445	72.0	\$17.33
Counties	2,857,628	21.6	5.20
School districts	-	-	-
Local governments	836,727	6.4	3.14
Total	\$13,210,800	100.0	\$24.06

Table FS-13-1

Expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936.

Made for the benefit of residents of -	<u>1/</u> Highways	Education	Public welfare and services	General government	Total
Unincorporated areas	\$ 6,871,719	\$ 4,567,363	\$ 4,352,792	\$3,017,363	\$18,809,237
Incorporated places having a population of 1,000 or less	694,763	1,502,318	914,252	1,52,700	3,564,033
Total rural areas	7,566,482	6,069,681	5,267,044	3,470,063	22,373,270
Incorporated places having a population of -					
1,001 to 2,500	734,669	1,402,133	1,016,876	529,428	3,683,106
2,501 to 5,000	334,681	496,222	457,212	226,731	1,514,846
5,001 to 10,000	846,820	1,006,950	928,337	550,113	3,332,220
10,001 to 25,000	1,196,383	1,350,643	1,512,497	761,437	4,820,960
Great Falls 28,431	479,652	620,772	703,073	338,846	2,142,343
Butte 38,968	606,727	994,861	868,522	547,703	3,017,813
Total urban areas	4,198,932	5,871,581	5,486,517	2,954,258	18,511,288
Other states	1,445,386				1,445,386
Total	\$13,210,800	\$11,941,262	\$10,753,561	\$6,424,321	\$42,329,944

Recapitulation

Rural	\$ 7,566,482	\$ 6,069,681	\$ 5,267,044	\$3,470,063	\$22,373,270
Urban	4,198,932	5,871,581	5,486,517	2,954,258	18,511,288
Other states	1,445,386				1,445,386
Total	\$13,210,800	\$11,941,262	\$10,753,561	\$6,424,321	\$42,329,944

1/ See tables FS-2~~30~~ series for theory of distribution.

Table FS-13-1a

State expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936

Made for the benefit of residents of -	1/Highways	2/Education	Public welfare and 2/ services	General government 2/	Total
Unincorporated areas	\$4,482,931	\$299,562	\$2,757,388	\$1,512,548	\$ 9,052,429
Incorporated places having a population of 1,000 or less	525,256	39,631	364,791	200,103	1,129,781
Total rural	5,008,187	339,193	3,122,179	1,712,651	10,182,210
Incorporated places having a population of -					
1,001 to 2,500	589,557	43,127	396,978	217,760	1,247,422
2,501 to 5,000	249,756	19,815	182,395	100,052	552,018
5,001 to 10,000	597,432	44,293	407,707	223,645	1,273,077
10,001 to 25,000	930,139	64,692	595,467	326,640	1,916,938
Great Falls 28,431	377,065	30,306	278,958	153,020	839,349
Butte 38,968	435,282	41,379	380,884	208,932	1,066,477
Total urban areas	\$3,179,231	243,612	2,242,389	1,230,049	6,895,281
Other States	1,329,027				1,329,027
Total	\$9,516,445	\$582,805	\$5,364,568	\$2,942,700	\$18,406,518
Recapitulation					
Rural	\$5,008,187	\$339,193	\$3,122,179	\$1,712,651	\$10,182,210
Urban	3,179,231	243,612	2,242,389	1,230,049	6,895,281
Other states	1,329,027				1,329,027
Total	\$9,516,445	\$582,805	\$5,364,568	\$2,942,700	\$18,406,518

1/ Distributed by population groups and residents of other states according to the driving by residents within each, on the primary system. See theory of benefit table FS-29-1.

2/ Allocated to population groups on the state-wide population basis.

Table FS-13-1b

County expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936.

Made for the benefit of residents of -	Highways ^{1/}	Edu- cation 2/	Public welfare and service ^{2/}	General govern- ment 2/	Total
Unincorporated areas	\$2,203,231	\$100,223	\$1,595,404	\$1,504,815	\$5,403,673
Incorporated places having a population of 1,000 or less	148,597	13,259	211,065	199,081	572,002
Total rural areas	2,351,828	113,482	1,806,469	1,703,896	5,975,675
Incorporated places having a population of -					
1,001 to 2,500	100,017	14,429	229,688	216,647	560,781
2,501 to 5,000	34,292	6,630	105,533	99,540	245,995
5,001 to 10,000	85,729	14,819	235,896	222,502	558,946
10,001 to 25,000	111,447	21,643	344,533	324,970	802,593
Great Falls 28,431	28,576	10,139	161,403	152,238	352,356
Butte 38,968	91,444	13,844	220,377	207,864	533,529
Total urban areas	451,505	81,504	1,297,430	1,223,761	3,054,200
Other states	54,295				54,295
Total	\$2,857,628	\$194,986	\$3,103,899	\$2,927,657	\$9,084,170

Recapitulation

Urban	\$2,351,828	\$113,482	\$1,806,469	\$1,703,896	\$5,975,675
Rural	451,505	81,504	1,297,430	1,223,761	3,054,200
Other states	54,295				54,295
Total	\$2,857,628	\$194,986	\$3,103,899	\$2,927,657	\$9,084,170

^{1/} Distributed by population groups and residents of other states according to the driving by residents within each, on the County Trunk and local road systems. See theory of benefit table FS-23-2.

^{2/} Allocated to population groups on the county-wide population basis.

Table FS-13-1c

City and town expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936.

Made for the benefit of residents of -	Highways <u>1/</u>	Edu- cation <u>2/</u>	Public welfare and service <u>2/</u>	General govern- ment <u>2/</u>	Total
Unincorporated areas	\$185,557				\$ 185,557
Incorporated places having a population of 1,000 or less	20,910	\$ 1,277	\$ 338,396	\$ 53,516	414,099
Total rural areas	206,467	1,277	338,396	53,516	599,656
Incorporated places having a population of -					
1,001 to 2,500	45,095	6,972	390,210	95,021	537,298
2,501 to 5,000	50,633	5,485	169,298 ~~4~~	27,139	252,541
5,001 to 10,000	163,659	30,308	284,734	105,963	582,667
10,001 to 25,000	154,797	37,249	572,497	109,827	874,370
Great Falls 28,431	74,011	16,543	262,712	33,588	386,854
Butte 38,968	80,001	11,053	267,261	130,907	489,222
Total urban areas	568,196	107,610	1,946,698	500,448	3,122,952
Other states	62,064				62,064
Total	\$836,727	\$108,887	\$2,285,094	\$553,964	\$3,784,672

Recapitulation

Rural	\$206,467	\$ 1,277	\$ 338,396	\$ 53,516	\$ 599,656
Urban	568,196	107,610	1,946,698	500,448	3,122,952
Other States	62,064				62,064
Total	\$836,727	\$108,887	\$2,285,094	\$553,964	\$3,784,672

1/ Distributed by population groups and residents of other states according to the driving by residents within each, on the city street system. See theory of benefit table FS-22-3.

2/ Distribution straight forward.

Table FS-13-1d

School district expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936.

Made for the benefit of residents of -	Highways	Edu- cation <u>1/</u>	Public welfare and service	General govern- ment	Total
Unincorporated areas		\$4,167,578			\$ 4,167,578
Incorporated places having a population of 1,000 or less		1,448,151			1,448,151
Total rural areas		5,615,729			5,615,729
Incorporated places having a population of -					
1,001 to 2,500		1,337,605			1,337,605
2,501 to 5,000		464,292			464,292
5,001 to 10,000		917,530			917,530
10,001 to 25,000		1,227,059			1,227,059
Great Falls 28,431		563,784			563,784
Butte 38,968		928,585			928,585
Total urban areas		5,438,855			5,438,855
Total		\$11,054,584			\$11,054,584
Recapitulation					
Rural		\$ 5,615,729			\$ 5,615,729
Urban		5,438,855			5,438,855
Total		\$11,054,584			\$11,054,584

1/ Distributed by population groups according to the school attendance.

Table FS-13-2

Expenditures made for the benefit of rural and urban residents of Montana for all purposes for the year ending June 30, 1936.

Made for the benefit of residents of -	Amount	Percent	Per capita
Unincorporated areas	\$18,809,237	44.5	\$66.63
Incorporated places having a population of 1,000 or less	3,564,033	8.4	95.85
Total rural areas	22,373,270	52.9	70.03
Incorporated places having a population of -			
1,001 to 2,500	3,683,106	8.7	90.05
2,501 to 5,000	1,514,846	3.6	81.84
5,001 to 10,000	3,332,220	7.9	79.80
10,001 to 25,000	4,820,960	11.4	78.90
Great Falls 28,431	2,142,343	5.0	75.35
Butte 38,968	3,017,813	7.1	77.44
Total urban areas	18,511,288	43.7	80.60
Other states	1,445,386	3.4	-
Total	\$42,329,944	100.0	\$77.08
Recapitulation			
Rural	\$22,373,270	52.9	\$70.03
Urban	18,511,288	43.7	80.60
Other states	1,445,386	3.4	-
Total	\$42,329,944	100.0	\$77.08

Table FS-13-3

Expenditures made for the benefit of rural and urban residents of Montana for highway purposes for the year ending June 30, 1936.

Made for the benefit of residents of -	Highways	Percent	Per capita
Unincorporated areas	\$ 6,871,719	52.0	\$24.34
Incorporated places having a population of 1,000 or less	694,763	5.3	18.69
Total rural areas	7,566,482	57.3	23.68
Incorporated places having a population of -			
1,001 to 2,500	734,669	5.6	17.96
2,501 to 5,000	334,681	2.5	18.08
5,001 to 10,000	846,820	6.4	20.28
10,001 to 25,000	1,196,383	9.1	19.58
Great Falls 28,431	479,652	3.7	16.87
Butte 38,968	606,727	4.6	15.57
Total urban areas	4,198,932	31.9	18.28
Other states	1,445,386	10.8	-
Total	\$13,210,800	100.0	\$24.06
	Recapitulation		
Rural	\$ 7,566,482	57.3	23.68
Urban	4,198,932	31.9	18.28
Other states	1,445,386	10.8	-
Total	\$13,210,800	100.0	\$24.06

Table FS-14-1

Outstanding net bonded debt of state, counties and local governments of Montana
for the year ending June 30, 1936. 1/

Unit of government	Highways	Education	Public welfare and services	General government	Refunded obligations	Quasi-public obligations	Total
State	3/ \$2,933,031	\$ 2,549,554	\$1,031,323	\$3,640,068	-	\$825,000	\$10,978,976
Counties	4,391,167	4,070	1,742,767	749,332	\$682,681	-	7,570,017
School districts	-	7,696,358	-	-	-	-	7,696,358
Incorporated places having a population of -							
1,000 or less	69,728	-	1,100,385	37,823	-	-	1,207,936
1,001 to 2,500	109,898	-	1,271,365	129,817	-	-	1,511,080
2,501 to 5,000	58,009	-	357,487	103,491	-	-	518,987
5,001 to 10,000	982,105	1,300	174,808	227,787	-	-	1,386,000
10,001 to 25,000	59,072	-	497,614	309,821	-	-	866,507
Great Falls	30,281	-	748,348	70,645	-	-	849,274
Butte	229,823	-	-	1,259,998	-	-	1,489,821
Total	\$8,863,114	\$10,251,282	\$6,924,097	\$6,528,782	\$682,681	2/ \$825,000	\$34,074,956

1/ This table shows the amount of bonds outstanding less the reserve or sinking funds on hand for the retirement of debt items.

2/ Quasi-public obligations total is made up from North Montana College Residence Hall Construction Bond \$151,000, School of Mines Residence Hall Bond \$245,000, State University Student Union Building Bond \$237,000 and Agriculture College Residence Hall Bond \$192,000.

3/ This reconciles with the state auditor's report.

Table FS-14-2

Outstanding net bonded debt of state, counties, and local governments of Montana for the year ending June 30, 1936.

Levied by	Amount	Percent	Per capita
State	\$10,978,976	32.2	\$19.99
Counties	7,570,017	22.2	13.79
School districts	7,696,358	22.6	14.02
Incorporated places having a population of -			
1,000 or less	1,207,936	3.5	32.48
1,001 to 2,500	1,511,080	4.4	36.91
2,501 to 5,000	518,987	1.6	28.04
5,001 to 10,000	1,386,000	4.1	33.19
10,001 to 25,000	866,507	2.5	14.18
Great Falls 28,431	849,274	2.5	29.87
Butte 38,968	1,489,821	4.4	38.23
Total	\$34,074,956	100.0	\$62.05
Recapitulation			
State	\$10,978,976	32.2	\$19.99
Counties	7,570,017	22.2	13.79
School districts	7,696,358	22.6	14.02
Local governments	7,829,605	23.0	29.34
Total	\$34,074,956	100.0	\$62.05

Table FS-14-3

Outstanding net bonded debt of state, counties and
local governments of Montana for highways
for the year ending June 30, 1936.

Unit of government	Highways	Percent	Per capita
State	\$2,933,031	33.1	\$ 5.34
Counties	4,391,167	49.5	15.56
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	69,728	.8	1.88
1,001 to 2,500	109,898	1.2	2.39
2,501 to 5,000	58,009	.7	3.13
5,001 to 10,000	1,982,105	11.1	23.52
10,001 to 25,000	59,072	.7	.97
Great Falls 28,431	30,281	.3	1.07
Butte 38,968	229,823	2.6	5.90
Total	\$8,863,114	100.0	\$16.14
Recapitulation			
State	\$2,933,031	33.1	\$ 5.34
Counties	4,391,167	49.5	15.56
School districts	-	-	-
Local government	1,538,916	17.4	5.77
Total	\$8,863,114	100.0	\$16.14

1/ The town of Miles City in this classification went heavily into debt for street improvements, there being \$505,000 bonded indebtedness at the close of this period studied.

Table FS-15-1

Outstanding net temporary debt of state, counties, and local governments of Montana for the year ending June 30, 1936.

Unit of government	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
State	\$ 456,075	\$ 28,237	\$ 80,464	\$ 5,650	\$ 570,426
Counties	364,508	3,477	246,167	263,109	877,261
School districts	-	145,574	-	-	145,574
Incorporated places having a population of -					
1,000 or less	2,956	-	33,554	45,198	81,708
1,001 to 2,500	4,410	-	17,169	66,397	87,976
2,501 to 5,000	6,991	2	14,575	20,810	42,378
5,001 to 10,000	16,803	543	24,516	17,016	58,878
10,001 to 25,000	1,202	885	286,947	1,400	290,434
Great Falls 28,431	143,101	1,166	471,156	19,594	635,017
Butte 38,968	21,550	2,013	6,150	31,866	61,579
Total	\$1,017,596	\$181,897	\$1,180,698	\$471,040	\$2,851,231

Recapitulation

State	\$ 456,075	\$ 28,237	\$ 80,464	\$ 5,650	\$ 570,426
Counties	364,508	3,477	246,167	263,109	877,261
School districts	-	145,574	-	-	145,574
Local governments	197,013	4,609	854,067	202,281	1,257,970
Total	\$1,017,596	\$181,897	\$1,180,698	\$471,040	\$2,851,231

Table FS-15-2

Outstanding net temporary debt of state, counties, and local governments of Montana for the year ending June 30, 1936.

Unit of government	Amount	Percent	Per capita
State	\$ 570,426	20.0	\$1.04
Counties	877,261	30.8	1.60
School districts	145,574	5.1	.26
Incorporated places having a population of -			
1,000 or less	81,708	2.9	2.20
1,001 to 2,500	87,976	3.1	2.15
2,501 to 5,000	42,378	1.5	2.29
5,001 to 10,000	58,878	2.1	1.41
10,001 to 25,000	290,434	10.2	4.75
Great Falls 28,431	635,017	22.2	22.34
Butte 38,968	61,579	2.1	1.58
Total	\$2,851,231	100.0	\$ 5.19
Recapitulation			
State	\$ 570,426	20.0	\$ 1.04
Counties	877,261	30.8	1.60
School districts	145,574	5.1	.26
Local governments	1,257,970	44.1	4.71
Total	\$2,851,231	100.0	\$ 5.19

Table FS-15-3

Outstanding net temporary debt of state, counties
and local governments of Montana for highways
for the year ending June 30, 1936.

Unit of government	Highways	Percent	Per capita
State	\$456,075	44.8	\$.83
Counties	364,508	35.8	1.29
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	2,956	.3	.08
1,001 to 2,500	4,410	.4	.11
2,501 to 5,000	6,991	.7	.38
5,001 to 10,000	16,803	1.7	.40
10,001 to 25,000	1,202	.1	.02
Great Falls 28,431	143,101	14.1	5.03
Butte 38,968	21,550	2.1	.55
Total	\$1,017,596	100.0	\$1.85
Recapitulation			
State	\$ 456,075	44.8	\$.83
Counties	364,508	35.8	1.29
School districts	-	-	-
Local governments	197,013	19.4	.74
Total	\$1,017,596	100.0	\$1.85

Table FS-16-1

Interest payments made on bonded debt by state, counties and local governments of Montana for the year ending June 30, 1936.

Unit of government	Highways	Edu- cation	Public welfare and services	General govern- ment	Refunded obliga- tions ^{1/}	Total
State	<u>2/</u> \$162,856	\$101,545	\$29,610	\$169,557	-	\$463,568
Counties	280,465	-	113,129	59,441	\$32,689	485,724
School districts	-	257,691	-	-	516	258,207
Incorporated places having a population of -						
1,000 or less	1,362	-	46,241	1,885	-	49,488
1,001 to 2,500	4,156	-	85,815	7,011	-	96,982
2,501 to 5,000	13,490	-	10,050	3,558	-	27,098
5,001 to 10,000	7,650	25	6,375	11,073	-	25,123
10,001 to 25,000	1,552	-	36,341	13,164	-	51,057
Great Falls	28,431	821	55,924	2,462	-	59,207
Butte	38,968	13,538	-	76,714	-	90,252
Total	\$485,890	\$359,261	\$383,485	\$344,865	\$33,205	\$1,606,706

Recapitulation

State	\$162,856	\$101,545	\$29,610	\$169,557	-	\$463,568
Counties	280,465	-	113,129	59,441	\$32,689	485,724
School districts	-	257,691	-	-	516	258,207
Local governments	42,569	25	240,746	115,867	-	399,207
Total	\$485,890	\$359,261	\$383,485	\$344,865	\$33,205 ^{1/}	\$1,606,706

^{1/} Interest on refunded obligations was established by taking the percentage of refunded obligations shown in Table FS-14-1 to total for counties.

^{2/} Reconciled with state auditor's report.

Table FS-16-2

Interest payments made on bonded debt by state,
counties and local governments of Montana
for the year ending June 30, 1936.

Unit of government	Amount	Percent	Per capita
State	\$ 463,568	28.8	\$.84
Counties	485,724	30.2	.89
School districts	258,207	16.1	.47
Incorporated places having a population of -			
1,000 or less	49,488	3.1	1.33
1,001 to 2,500	96,982	6.0	2.37
2,501 to 5,000	27,098	1.7	1.46
5,001 to 10,000	25,123	1.6	.60
10,001 to 25,000	51,057	3.2	.84
Great Falls 28,431	59,207	3.7	2.08
Butte 38,968	90,252	5.6	2.32
Total	\$1,606,706	100.0	\$2.93
Recapitulation			
State	\$ 463,568	28.8	\$.84
Counties	485,724	30.2	.89
School districts	258,207	16.1	.47
Local governments	399,207	24.9	1.50
Total	\$1,606,706	100.0	\$2.93

Table FS-16-3

Interest payments made on bonded debt for highways by
state, counties and local governments of Montana
for the year ending June 30, 1936.

Unit of government	Highways	Percent	Per capita
State	\$162,856	33.5	\$.30
Counties	280,465	57.7	.99
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	1,362	.3	.04
1,001 to 2,500	4,156	.8	.10
2,501 to 5,000	13,490	2.8	.73
5,001 to 10,000	7,650	1.6	.18
10,001 to 25,000	1,552	.3	.02
Great Falls 28,431	821	.2	.03
Butte 38,968	13,538	2.8	.35
Total	\$485,890	100.0	\$.88
Recapitulation			
State	\$162,856	33.5	\$.30
Counties	280,465	57.7	.99
School districts	-	-	-
Local governments	42,569	8.8	.16
Total	\$485,890	100.0	\$.88

Table FS-17-1

Interest payments made on temporary debt by state, counties and local governments of Montana for the year ending June 30, 1936.

Unit of government	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
State	-	\$124	-	\$ 50	\$ 174
Counties	\$26,448	-	\$15,921	28,515	70,884
School districts <u>1/</u>	-	-	-	-	-
Incorporated places having a population of -					
1,000 or less	157	-	900	2,779	3,836
1,001 to 2,500	4,694	-	4,575	6,122	15,391
2,501 to 5,000	5,668	-	1,446	1,584	8,698
5,001 to 10,000	1,621	56	173	1,291	3,141
10,001 to 25,000	-	-	2,707	160	2,867
Great Falls	28,431	-	-	-	1,188
Butte	38,968	-	-	-	-
Total	\$39,776	\$180	\$25,722	\$40,501	\$106,179

Recapitulation

State	-	\$124	-	\$ 50	\$ 174
Counties	\$26,448	-	\$15,921	28,515	70,884
School districts	-	-	-	-	-
Local government	13,328	56	9,801	11,936	35,121
Total	\$39,776	\$180	\$25,722	\$40,501	\$106,179

1/ Interest payments for temporary debt in school district accounting was included with the total of all debt interest payments. It is felt that no equitable basis for prorating this interest can be made.

Table FS-17-2

Interest payments made on temporary debt by state, counties and local governments of Montana for the year ending June 30, 1936.

Unit of government	Total	Percent	Per capita
State	\$ 174	0.2	\$0.00
Counties	70,884	66.7	.13
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	3,836	3.6	.10
1,001 to 2,500	15,391	14.5	.38
2,501 to 5,000	8,698	8.2	.47
5,001 to 10,000	3,141	3.0	.07
10,001 to 25,000	2,867	2.7	.05
Great Falls 28,431	1,188	1.1	.04
Butte 36,968	-	-	-
Total	\$106,179	100.0	\$.19

Recapitulation

State	\$ 174	0.2	\$0.00
Counties	70,884	66.7	.13
School districts	-	-	-
Local governments	35,121	33.1	.13
Total	\$106,179	100.0	\$.19

Table FS-18-1

Bonded debt retired by state, counties and local governments
of Montana for the year ending June 30, 1936.

Unit of government	Highways	Education	Public welfare and services	General govern- ment	Total
State	<u>1/\$</u> 642,000	\$1,368,000	\$ 11,747	\$174,000	\$2,195,747
Counties	1,471,529	-	355,751	380,924	2,208,204
School districts	-	1,870,200	-	-	1,870,200
Incorporated places having a population of -					
1,000 or less	4,926	-	163,675	2,103	170,704
1,001 to 2,500	5,960	-	72,794	30,367	109,121
2,501 to 5,000	22,351	-	35,289	17,383	75,023
5,001 to 10,000	111,928	54	20,780	40,723	173,485
10,001 to 25,000	-	-	394,320	70,766	465,086
Great Falls	28,431	-	96,682	5,940	104,602
Butte	38,968	-	-	141,750	154,000
Total	\$2,272,924	\$3,238,254	\$1,151,038	\$863,956	\$7,526,172

Recapitulation

State	\$ 642,000	\$1,368,000	\$ 11,747	\$174,000	\$2,195,747
Counties	1,471,529	-	355,751	380,924	2,208,204
School districts	-	1,870,200	-	-	1,870,200
Local governments	159,395	54	783,540	309,032	1,252,021
Total	\$2,272,924	\$3,238,254	\$1,151,038	\$863,956	\$7,526,172

1/ State highway's bonded debt retired reconciles with Bureau of
Public Roads' releases.

Table FS-18-2

Bonded debt retired by state, counties and local governments
of Montana for the year ending June 30, 1936.

Unit of government	Amount	Percent	Per capita
State	\$2,195,747	29.2	\$4.00
Counties	2,208,204	29.3	4.02
School districts	1,870,200	24.9	3.41
Incorporated places having a population of -			
1,000 or less	170,704	2.3	4.59
1,001 to 2,500	109,121	1.4	2.67
2,501 to 5,000	75,023	1.0	4.05
5,001 to 10,000	173,485	2.3	4.15
10,001 to 25,000	465,086	6.2	7.61
Great Falls 28,431	104,602	1.4	3.68
Butte 38,968	154,000	2.0	3.95
Total	\$7,526,172	100.0	\$13.71

Recapitulation

State	\$2,195,747	29.2	\$ 4.00
Counties	2,208,204	29.3	4.02
School districts	1,870,200	24.9	3.41
Local governments	1,252,021	16.6	4.69
Total	\$7,526,172	100.0	\$13.71

Table FS-18-3

Bonded debt for highways retired by state, counties and local governments of Montana for the year ending June 30, 1936.

Unit of government	Highways	Percent	Per capita
State	\$ 642,000	28.2	\$1.17
Counties	1,471,529	64.8	5.21
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	4,926	.2	.13
1,001 to 2,500	5,960	.3	.14
2,501 to 5,000	22,351	1.0	1.21
5,001 to 10,000	111,928	4.9	2.68
10,001 to 25,000	-	-	-
Great Falls 28,431	1,980	.1	.07
Butte 38,968	12,250	.5	.31
Total	\$2,272,924	100.0	\$4.14
Recapitulation			
State	\$ 642,000	28.2	\$1.17
Counties	1,471,529	64.8	5.21
School districts	-	-	-
Local governments	159,395	7.0	.60
Total	\$2,272,924	100.0	\$4.14

Table FS-19-1

Temporary debt retired by state, counties and local governments
of Montana for the year ending June 30, 1936.

Unit of government	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
State	\$ 18,993	\$213,076	\$179,414	\$ 934,017	\$1,345,500
Counties	99,916	-	105,327	251,147	456,390
School districts	-	-	-	-	-
Incorporated places having a population of -					
1,000 or less	3,741	-	1,986	23,024	28,751
1,001 to 2,500	7,497	13	31,026	17,489	56,025
2,501 to 5,000	201	18	5,561	2,770	8,550
5,001 to 10,000	6	13	943	18,755	19,717
10,001 to 25,000	1,154	36	207	941	2,338
Great Falls	28,431	-	-	1,283	36,691
Butte	38,968	-	-	-	340
Total	\$166,916	\$213,496	\$324,464	\$1,249,426	\$1,954,301 ✓
Recapitulation					
State	\$ 18,993	\$213,076	\$179,414	\$ 934,017	\$1,345,500
Counties	99,916	-	105,327	251,147	456,390
School districts	-	-	-	-	-
Local governments	48,007	420	39,723	64,268 ✓	152,418 ✓
Total	\$166,916	\$213,496	\$324,464	\$1,249,426	\$1,954,301 ✓



Table FS-19-2

Temporary debt retired by state, counties and local governments
of Montana for the year ending June 30, 1936.

Unit of government	Total	Percent	Per capita
State	\$1,345,500	68.8	\$2.45
Counties	456,390	23.4	.83
School districts	-	-	-
Incorporated places having a population of -			
1,000 or less	28,751	1.5	.77
1,001 to 2,500	56,025	2.9	1.37
2,501 to 5,000	8,550	0.4	.46
5,001 to 10,000	19,717	1.0	.47
10,001 to 25,000	2,338	0.1	.04
Great Falls 28,431	36,691	1.9	1.29
Butte 38,968	340	0.0	.00
Total	\$1,954,303 ✓	100.0	\$3.56
Recapitulation			
State	\$1,345,500	68.8	\$2.45
Counties	456,390	23.4	.83
School districts	-	-	-
Local governments	152,413 ✓	7.8	.57
Total	\$1,954,303 ✓	100.0	\$3.56

Table FS-20

Liability for repayment of state, county and local debt outstanding
June 30, 1936 by residents of rural and urban areas of Montana.

Liability of residents of -	Highways	Education	Public welfare and services	General govern- ment	Refunded obliga- tions	Quasi- public obliga- tions	Total
Unincorporated areas	\$5,360,662	\$ 7,799,634	\$2,319,405	\$3,484,357	\$510,645	\$617,100	\$20,091,803
Incorporated places having a population of 1,000 or less	349,292	239,898	1,205,386	190,266	15,702	18,975	2,019,519
Total rural areas	5,709,954	8,039,532	3,524,791	3,674,623	526,347	636,075	22,111,322
Incorporated places having a population of -							
1,001 to 2,500	454,432	291,910	1,375,256	326,561	19,115	23,100	2,490,374
2,501 to 5,000	218,305	145,966	415,440	189,488	9,558	11,550	990,307
5,001 to 10,000	1,433,751	450,163	332,557	445,022	29,355	35,475	2,726,323
10,001 to 25,000	851,885	741,132	1,004,549	641,819	48,470	58,575	3,346,430
Great Falls	555,487	366,174	1,328,127	253,355	23,894	28,875	2,555,912
Butte	656,896	398,302	124,075	1,468,954	25,942	31,350	2,705,519
Total urban areas	4,170,756	2,393,647	4,580,004	3,325,199	156,334	188,925	14,814,865
Total	\$9,880,710	\$10,433,179	\$8,104,795	\$6,999,822	\$682,681	\$825,000	\$36,926,187

Table PS-20-1

Liability for repayment of state, county and local bonded debt outstanding June 30, 1936
by residents of rural and urban areas of Montana.

Liability of residents of -	Highways 1/ \$	Education 2/ \$	Public welfare and services 2/ \$	General govern- ment 2/ \$	Refunded obliga- tions 2/ \$	Quasi- public obliga- tions 2/ \$	Total
Unincorporated areas	\$4,845,259	\$ 7,666,986	\$2,075,020	\$3,283,271	\$510,645	\$617,100	\$18,998,281
Incorporated places having a population of 1,000 or less	315,323	235,750	1,164,189	138,779	15,702	18,975	1,888,718
Total rural areas	5,160,582	7,902,736	3,239,209	3,422,050	526,347	636,075	20,886,999
Incorporated places having a population of -							
1,001 to 2,500	412,059	287,000	1,349,039	252,719	19,115	23,100	2,343,032
2,501 to 5,000	194,571	143,500	396,325	164,942	9,558	11,550	920,146
5,001 to 10,000	1,370,371	442,049	294,094	416,530	29,355	35,475	2,587,874
10,001 to 25,000	763,871	727,748	694,574	621,472	48,470	58,575	2,914,710
Great Falls	370,513	358,749	845,441	224,274	23,894	28,875	1,851,746
Butte	591,147	389,500	105,415	1,426,795	25,942	31,350	2,570,149
Total urban areas	3,702,532	2,348,546	3,684,888	3,106,732	156,334	188,925	13,187,957
Total	\$8,863,114	\$10,251,282	\$6,924,097	\$6,528,782	\$682,681	\$825,000	\$34,074,956

1/ The distribution was figured as follows: state debt, according to the motor fuel tax receipts from the motor vehicle allocation study in 1936. County bonded debt distributed according to the assessed valuation. City and town debts distributed directly to population groups according to the city and town clerks' reports.

2/ Distribution made according to the assessed valuation in each population group.

Table FS-20-1a

Liability for repayment of state bonded debt outstanding June 30, 1936
by residents of rural and urban areas of Montana.

Liability of residents of -	Highways ^{1/}	Education ^{2/}	Public welfare and services ^{2/}	General govern- ment ^{2/}	Refunded obliga- tions ^{2/}	Quasi- public obliga- tions ^{2/}	Total
Unincorporated areas	\$1,560,666	\$1,907,066	\$ 771,430	\$2,722,771		\$617,100	\$ 7,579,033
Incorporated places having a population of 1,000 or less	144,598	58,640	23,720	83,721		18,975	329,654
Total rural areas	1,705,264	1,965,706	795,150	2,806,492		636,075	7,908,687
Incorporated places having a population of -							
1,001 to 2,500	179,208	71,388	28,877	101,921		23,100	404,494
2,501 to 5,000	75,086	35,694	14,439	50,960		11,550	187,729
5,001 to 10,000	199,446	109,631	44,347	156,522		35,475	545,421
10,001 to 25,000	393,026	181,018	73,224	258,448		58,575	964,291
Great Falls	186,541	89,234	36,096	127,402		28,875	468,148
Butte	194,460	96,883	39,190	138,323		31,350	500,206
Total urban areas	\$1,227,767	\$ 583,848	\$ 236,173	\$ 833,576		\$188,925	\$ 3,070,289
Total	\$2,933,031	\$2,549,554	\$1,031,323	\$3,640,068		\$825,000	\$10,978,976

^{1/} Distributed by population groups according to the motor vehicle allocation distribution of fuel tax receipts. The state highway debt is paid from motor fuel tax funds.

^{2/} Distributed by population groups according to the assessed valuation within each.

Table FS-20-1b

Liability for repayment of county bonded debt outstanding June 30, 1936
by residents of rural and urban areas of Montana. 1/

Liability of residents of -	Highways	Education	Public welfare and services	General govern- ment	Refunded obliga- tions	Quasi- public obliga- tions	Total
Unincorporated areas	\$3,284,593	\$3,044	\$1,303,590	\$560,500	\$510,645		\$5,622,372
Incorporated places having a population of 1,000 or less	100,997	94	40,084	17,235	15,702		174,112
Total rural areas	3,385,590	3,138	1,343,674	577,735	526,347		5,836,484
Incorporated places having a population of -							
1,001 to 2,500	122,953	114	48,797	20,981	19,115		211,960
2,501 to 5,000	61,476	57	24,399	10,491	9,558		105,981
5,001 to 10,000	188,820	175	74,939	32,221	29,355		325,510
10,001 to 25,000	311,773	289	123,736	53,203	48,470		537,471
Great Falls	153,691	142	60,997	26,227	23,894		264,951
Butte	166,864	155	66,225	28,474	25,942		287,660
Total urban areas	1,005,577	932	399,093	171,597	156,334		1,733,533
Total	\$4,391,167	\$4,070	\$1,742,767	\$749,332	\$682,681		\$7,570,017

1/ Distributed by population groups according to the assessed valuation.

Table FS-20-1c

Liability for repayment of city and town bonded debt outstanding June 30, 1936
by residents of urban areas in Montana. 1/

Liability of residents of -	Highways	Education	Public welfare and services	General govern- ment	Refunded obliga- tions	Quasi- public obliga- tions	Total
Unincorporated areas							
Incorporated places having a population of 1,000 or less	\$ 69,728		\$1,100,385	\$ 37,823			\$1,207,936
Total rural areas	69,728		1,100,385	37,823			1,207,936
Incorporated places having a population of -							
1,001 to 2,500	109,898		1,271,365	129,817			1,511,080
2,501 to 5,000	58,009		357,487	103,491			518,987
5,001 to 10,000	982,105	\$1,300	174,808	227,787			1,386,000
10,001 to 25,000	59,072		497,614	309,821			866,507
Great Falls	30,281		748,348	70,645			849,274
Butte	229,823		-	1,259,998			1,489,821
Total urban areas	1,469,188	1,300	3,049,622	2,101,559			6,621,669
Total	\$1,538,916	\$1,300	\$4,150,007	\$2,139,382			\$7,829,605

1/ Distribution straight forward.

Table FS-20-1d

Liability for repayment of school district bonded debt outstanding June 30, 1936
by residents of rural and urban areas of Montana.

Liability of residents of -	Highways	Education <u>1/</u>	Public welfare and service	General govern- ment	Refunded obligh- tions	Quasi- public obligh- tions	Total
Unincorporated areas		\$5,756,876					\$5,756,876
Incorporated places having a population of 1,000 or less		177,016					177,016
Total rural areas		5,933,892					5,933,892
Incorporated places having a population of -							
1,001 to 2,500		215,498					215,498
2,501 to 5,000		107,749					107,749
5,001 to 10,000		330,943					330,943
10,001 to 25,000		546,441					546,441
Great Falls		269,373					269,373
Butte		292,462					292,462
Total urban areas		1,762,466					1,762,466
Total		\$7,696,358					\$7,696,358

1/ Distributed by population groups according to the assessed valuation.

Table FS-20-2

Liability for repayment of state, county and local temporary debt outstanding June 30, 1936 by residents of rural and urban areas of Montana.

Liability of residents of -	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
Unincorporated areas	\$ 515,403	\$132,648	\$ 244,385	\$201,086	\$1,093,522
Incorporated places having a population of 1,000 or less	33,969	4,148	41,197	51,487	130,801
Total rural areas	549,372	136,796	285,582	252,573	1,224,323
Incorporated places having a population of -					
1,001 to 2,500	42,373	4,910	26,217	73,842	147,342
2,501 to 5,000	23,734	2,466	19,115	24,546	69,861
5,001 to 10,000	63,380	8,114	38,463	28,492	138,449
10,001 to 25,000	88,014	13,384	309,975	20,347	431,720
Great Falls 28,431	184,974	7,425	482,686	29,081	704,166
Butte 38,968	65,749	8,802	18,660	42,159	135,370
Total urban areas	468,224	45,101	895,116	218,467	1,626,908
Total	\$1,017,596	\$181,897	\$1,180,698	\$471,040	\$2,851,231

Table FS-20-2a

Liability for repayment of state temporary debt outstanding June 30, 1936
by residents of rural and urban areas of Montana.

Liability of residents of -	Highways ^{1/}	Edu- cation ^{2/}	Public welfare and services ^{2/}	General govern- ment ^{2/}	Total
Unincorporated areas	\$242,678	\$21,127	\$60,203	\$4,228	\$328,236
Incorporated places having a population of 1,000 or less	22,484	661	1,883	132	25,160
Total rural areas	265,162	21,788	62,086	4,360	353,396
Incorporated places having a population of -					
1,001 to 2,500	27,866	782	2,229	157	31,034
2,501 to 5,000	11,676	392	1,118	79	13,265
5,001 to 10,000	31,013	1,206	3,436	241	35,896
10,001 to 25,000	61,114	1,991	5,673	398	69,176
Great Falls	28,431	997	2,840	199	33,042
Butte	38,968	1,081	3,082	216	34,617
Total urban areas	190,913	6,449	18,378	1,290	217,030
Total	\$456,075	\$28,237	\$80,464	\$5,650	\$570,426

^{1/} Distributed by population groups according to the motor vehicle allocation distribution of fuel tax receipts. The State Highway debt is paid from motor fuel tax fund.

^{2/} Distributed by population groups according to the assessed valuation within each.

Table FS-20-2b

Liability for repayment of county temporary debt outstanding June 30, 1936
by residents of rural and urban areas of Montana.^{1/}

Liability of residents of -	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
Unincorporated areas	\$272,725	\$2,602	\$184,182	\$196,858	\$656,367
Incorporated places having a population of 1,000 or less	8,529	81	5,760	6,157	20,527
Total rural areas	281,254	2,683	189,942	203,015	676,894
Incorporated places having a population of -					
1,001 to 2,500	10,097	96	6,819	7,288	24,300
2,501 to 5,000	5,067	48	3,422	3,657	12,194
5,001 to 10,000	15,564	149	10,511	11,235	37,459
10,001 to 25,000	25,698	245	17,355	18,549	61,847
Great Falls	28,431	123	8,690	9,288	30,968
Butte	38,968	133	9,428	10,077	33,599
Total urban areas	83,254	794	56,225	60,094	200,367
Total	\$364,508	\$3,477	\$246,167	\$263,109	\$877,261

^{1/} Distribution by population groups according to the assessed valuation.

Table FS-20-2c

Liability for repayment of city and town temporary debt outstanding
June 30, 1936 by residents of urban areas in Montana. 1/

Liability of residents of -	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
Unincorporated areas	-	-	-	-	-
Incorporated places having a population of 1,000 or less	\$ 2,956	-	\$ 33,554	\$ 45,198	\$ 81,708
Total rural areas	2,956	-	33,554	45,198	81,708
Incorporated places having a population of -					
1,001 to 2,500	4,410	-	17,169	66,397	87,976
2,501 to 5,000	6,991	2	14,575	20,810	42,378
5,001 to 10,000	16,803	543	24,516	17,016	58,878
10,001 to 25,000	1,202	885	286,947	1,400	290,434
Great Falls 28,431	143,101	1,166	471,156	19,594	635,017
Butte 38,968	21,550	2,013	6,150	31,866	61,579
Total urban areas	194,057	4,609	820,513	157,033	1,176,262
Total	\$197,013	\$4,609	\$854,067	\$202,281	\$1,257,970

1/ Distribution straight forward.

Table FS-20-2d

Liability for repayment of school district temporary debt outstanding
June 30, 1936 by residents of rural and urban areas.

Liability of residents of -	Highways	Edu- cation	Public welfare and services	General govern- ment	Total
Unincorporated areas		\$108,919			\$108,919
Incorporated places having a population of 1,000 or less		3,406			3,406
Total rural areas		112,325			112,325
Incorporated places having a population of -					
1,001 to 2,500		4,032			4,032
2,501 to 5,000		2,024			2,024
5,001 to 10,000		6,216			6,216
10,001 to 25,000		10,263			10,263
Great Falls 28,431		5,139			5,139
Butte 38,968		5,575			5,575
Total urban areas		33,249			33,249
Total		\$145,574			\$145,574

1/ Distributed by population groups according to the assessed
valuation.

Table FS-20-3

Liability for repayment of state, county and local debt outstanding June 30, 1936 by residents of rural and urban areas of Montana.

Liability of residents of -	Amount	Percent	Per capita
Unincorporated areas	\$20,091,803	54.4	\$ 71.18
Incorporated places having a population of 1,000 or less	2,019,519	5.5	54.31
Total rural areas	22,111,322	59.9	69.21
Incorporated places having a population of -			
1,001 to 2,500	2,490,374	6.7	60.89
2,501 to 5,000	990,307	2.7	53.50
5,001 to 10,000	2,726,323	7.4	65.29
10,001 to 25,000	3,346,430	9.1	54.76
Great Falls 28,431	2,555,912	6.9	89.90
Butte 38,968	2,705,519	7.3	69.43
Total urban areas	\$14,814,865	40.1	\$64.50
Total	\$36,926,187	100.0	\$67.24

Table FS-20-4

Liability for repayment of state, county and local highway debt outstanding
June 30, 1936 by residents of rural and urban areas of Montana

Liability of residents of -	Highways	Percent	Per capita
Unincorporated areas	\$ 5,360,662	54.3	\$18.99
Incorporated places having a population of 1,000 or less	349,292	3.5	9.39
Total rural areas	5,709,954	57.8	17.87
Incorporated places having a population of -			
1,001 to 2,500	454,432	4.6	11.11
2,501 to 5,000	218,305	2.2	11.79
5,001 to 10,000	1,443,751	14.6	34.57
10,001 to 25,000	851,885	8.6	13.94
Great Falls 28,431	555,487	5.6	19.54
Butte 38,968	656,896	6.6	16.86
Total urban areas	4,170,756	42.2	18.16
Total	\$9,880,710	100.0	\$17.99

Table FS-21
Expenditures by the state, counties, cities and towns for capital outlay, maintenance, interest and other purposes for each of the highway systems in Montana during the year ending June 30, 1936.

Expenditures made on -	Expenditures made for -							Interest on bonds	Total
	Capital outlay			Maintenance					
	Right-of-way	Construction	Total	Condition	Snow removal	Other	Total		
Primary highways									
Rural	\$225,392	\$5,163,712	\$5,389,104	\$1,446,460	\$86,076	\$164,494	\$1,697,030	\$156,865	\$ 7,405,855
Connecting links	1,235	288,673	289,908					6,421	296,329
Total	226,627	5,452,385	5,679,012	1,446,460	86,076	164,494	1,697,030	163,286	7,702,184
County Trunk and									
Local roads									
Rural	84,883	1,487,445	1,572,328	2,550,715			2,550,715	34,800	4,464,756
Connecting links	15,204	187,452	202,656					4,477	207,133
Total	100,087	1,674,897	1,774,984	2,550,715			2,550,715	39,277	4,671,889
City and Village streets				780,830			780,830		836,727
All highways and streets									
Rural	310,275	6,651,157	6,961,432	3,997,175	86,076	164,494	4,247,745	191,665	11,870,611
City and village streets	16,439	476,125	492,564	780,830			780,830	10,898	1,340,189
Total	\$326,714	\$7,127,282	\$7,453,996	\$4,778,005	\$86,076	\$164,494	\$5,028,575	\$202,563	\$13,210,800

Table FS-21-2

Expenditures by the counties for capital outlay, maintenance, interest and other purposes for each of the highway systems in Montana during the year ending June 30, 1936.

Expenditures made on -	Expenditures made for -					
	Capital outlay		Maintenance ^{1/}		Other	Interest
	Right- of-way	Construction	Total	Condition	removal	
					Snow	Grand
						total
County Trunk and Local roads						
Rural	-	-	-	\$2,550,715	-	\$306,913
						\$2,857,628

^{1/} Due to the comparatively early stages of development of road building falling under the administration of counties and also to the very limited information available from records, it was found to be virtually impossible to arrive at an equitable basis for the distribution of county highway expenditures as to construction and maintenance. The correlation of the two phases are so similar in the process of road improvements that we hesitate to attempt a distribution on any arbitrary or theoretical basis. Construction in this case practically amounts to progressive maintenance and is so considered in our studies.

Table FS-21-3

Expenditures by the cities and towns for capital outlay, maintenance, interest and other purposes for each of the highway systems in Montana during the year ending June 30, 1936.

Expenditures made on -	Expenditures made for -							Grand total
	Right-of-way	Capital outlay		Maintenance ^{1/}			Interest	
		Construction	Total	Condition	Snow removal	Other		
City streets and alleys	-	-	-	\$780,830	-	-	\$55,897	\$836,727

^{1/} Due to the very limited information available from records, it was virtually impossible to arrive at an equitable basis for the distribution of city and town street expenditures as to construction and maintenance.

Expenditures by the state, counties and cities and towns for capital outlay and maintenance on each of the highway systems in Montana by place of expenditure for the year ending June 30, 1936.

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Table FS-22-1

Expenditures by the state for capital outlay and maintenance on each of the highway systems in Montana by place of expenditure for the year ending June 30, 1936. 1/

Expenditures on -	Expenditures made in -						
	Unincorporated areas	1,000 and less	1,001-2,500	2,501-5,000	5,001-10,000	10,001-25,000	Great Falls 28,431
Primary highways							
Capital outlay	\$5,389,104	\$25,899	\$99,813	\$35,948	\$26,479	\$7,598	\$35,736
Maintenance	1,697,030						\$58,435
Total	7,086,134	25,899	99,813	35,948	26,479	7,598	58,435
County trunk highways							
Capital outlay	1,572,328	6,770		26,575		164,648	4,663
Maintenance							
Total	1,572,328	6,770		26,575		164,648	4,663
Local roads							
Capital outlay							
Maintenance							
Total							
City and Village streets							
Capital outlay							
Maintenance							
Total							
All highways and streets							
Capital outlay	\$6,961,432	\$32,669	99,813	62,523	26,479	172,246	35,736
Maintenance	1,697,030						63,098
Total	\$8,658,462	\$32,669	\$99,813	\$62,523	\$26,479	\$172,246	\$35,736
							\$63,098
							\$9,151,026

1/ This segregation of expenditures was made from the state highway auditor's records on the basis of warrants issued.

Table FS-22-1a

Expenditures by Federal agencies for construction and maintenance on each of the highway systems in Montana by place of expenditure for the year ending June 30, 1936.

Expenditures made on -	Expenditures made in -						
	Unincorporated areas	1,000 and less	1,001-2,500	2,501-5,000	5,001-10,000	10,001-25,000	Places having a population of - Great Falls Butte
Primary highways							
Capital outlay							
Forest service	\$ 714,427						
Maintenance							
Forest service	40,949						
Total	755,376						
County Trunk and Local roads							
Capital outlay							
Forest service	1,300,537						
W.P.A.	2,282,718						
Park service	204,728						
Indian service	338,180						
Maintenance							
Forest service	149,701						
Park service	47,444						
Indian service	32,720						
Total	4,356,028						
City and Village streets							
Capital outlay							
W.P.A.		\$76,890	\$45,737	\$18,690	\$80,350	\$183,303	\$89,864 \$13,554 \$508,388
F.E.R.A.		13,721	1,500				119 15,340
Total		90,611	47,237	18,690	80,350	183,303	13,673 523,728
All highways and streets							
Capital outlay		90,611	47,237	18,690	80,350	183,303	13,673 523,728
Maintenance							
Total		\$90,611	\$47,237	\$18,690	\$80,350	\$183,303	\$13,673 \$523,728

Table FS-22-2

Expenditures by the counties for capital outlay and maintenance of the highway systems in Montana by place of expenditure for the year ending June 30, 1936.

Expenditures made on -	Expenditures made in -					
	Unincorporated areas	Places having a population of -				
		1,001 to 2,500	2,501 to 5,000	5,001 to 10,000	10,001 to 25,000	25,001 to Great Falls Butte
						Total
County Trunk and Local roads Maintenance	\$2,550,715	-	-	-	-	38,968
						28,431
						28,431
						38,968
						Total
						\$2,550,715

Expenditures by the cities and towns for capital outlay and maintenance of the highway systems in Montana by place of expenditure for the year ending June 30, 1936.

City and village streets	\$43,120	\$78,506	\$73,240	\$261,624	\$179,261	\$75,367	\$69,712	\$780,830
Maintenance								

Table FS-23

Net direct expenditures by the State, Counties and Municipalities for highways in Montana during the year ending June 30, 1936 by place for the benefit of which the expenditures were made. 1/

Expended for the benefit: of residents of -	Expended on			
	: Primary County trunk : highways and : Local roads	Urban streets	All highways and streets	
Unincorporated areas	\$3,083,954	\$3,602,208	\$185,557	\$6,871,719
Incorporated places having a population of 1,000 or less -	430,552	245,301	20,910	694,763
Total rural areas	3,514,506	3,845,509	206,467	7,566,482
Incorporated places having a population of -				
1,001 to 2,500	526,059	163,515	45,095	734,669
2,501 to 5,000	227,985	56,063	50,633	334,681
5,001 to 10,000	543,004	140,157	163,659	846,820
10,001 to 25,000	859,564	182,022	154,797	1,196,383
Great Falls 28,431	358,922	46,719	74,011	479,652
Butte 38,968	377,407	149,319	80,001	606,727
Total urban areas	2,892,941	737,795	568,196	4,198,932
Other States	1,294,737	88,585	62,064	1,445,386
Total	\$7,702,184	\$4,671,889	\$836,727	\$13,210,800

1/ See detailed FS-23 series tables for the explanation of the theory of benefit.

Net direct expenditures by the state for highways in Montana during the year 1936 by place for the benefit of which the expenditures were made. 1/

Expended for the benefit of residents of -	Expended on -			
	Primary 2/highways	County trunk and local roads	Urban streets	All highways and streets
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
Unincorporated areas	\$3,083,954	\$1,398,977	-	\$4,482,931
Incorporated places having a population of 1,000 or less	430,552	94,704	-	525,256
Total rural areas	\$3,514,506	\$1,493,681	-	\$5,008,187
Incorporated places having a population of -				
1,001 to 2,500	526,059	63,498	-	589,557
2,501 to 5,000	227,985	21,771	-	249,756
5,001 to 10,000	543,004	54,428	-	597,432
10,001 to 25,000	859,564	70,575	-	930,139
Great Falls 28,431	358,922	18,143	-	377,065
Butte 38,968	377,407	57,875	-	435,282
Total urban areas	2,892,941	286,290	-	3,179,231
Other states	1,294,737	34,290	-	1,329,027
Total	\$7,702,184	\$1,814,261	-	\$9,516,445

1/ Determined by the Road Use Survey data showing the source and place of travel, the results indicate the expenditures by the state prorated within each place group according to the residence driving.

2/ Includes expenditures for connecting links.

Table FS-23-2

Net direct expenditures by the counties for highways in Montana during the year 1936 by place for the benefit of which the expenditures were made. 1/

Expended for the benefit of residents of -	Expended on -			
	Primary highways	County trunk and local roads	Urban streets	All highways and streets
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
Unincorporated areas	-	\$2,203,231	-	\$2,203,231
Incorporated places having a population of 1,000 or less	-	148,597	-	148,597
Total rural areas	-	2,351,828	-	2,351,828
Incorporated places having a population of -				
1,001 to 2,500	-	100,017	-	100,017
2,501 to 5,000	-	34,292	-	34,292
5,001 to 10,000	-	85,729	-	85,729
10,001 to 25,000	-	111,447	-	111,447
Great Falls 28,431	-	28,576	-	28,576
Butte 38,968	-	91,444	-	91,444
Total urban areas	-	451,505	-	451,505
Other states	-	54,295	-	54,295
Total	-	\$2,857,628	-	\$2,857,628

1/ Determined by the Road Use Survey data showing the source and place of travel, the results indicate the expenditures by the counties prorated according to the residence driving in each place group on county trunk and local roads.

Table FS-23-3

Net direct expenditures by the cities and towns for highways in Montana during the year 1936 by place for the benefit of which the expenditures were made. 1/

Expended for the benefit of residents of -	Expended on -			
	Primary highways	County trunk and local roads	Urban <u>2/</u> streets	All highways and streets
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
Unincorporated areas	-	-	\$185,557	\$185,557
Incorporated places having a population of 1,000 or less	-	-	20,910	20,910
Total rural areas	-	-	206,467	206,467
Incorporated places having a population of -				
1,001 to 2,500	-	-	45,095	45,095
2,501 to 5,000	-	-	50,633	50,633
5,001 to 10,000	-	-	163,659	163,659
10,001 to 25,000	-	-	154,797	154,797
Great Falls 28,431	-	-	74,011	74,011
Butte 38,968	-	-	80,001	80,001
Total urban areas	-	-	568,196	568,196
Other States	-	-	62,064	62,064
Total	-	-	836,727	836,727

1/ Determined by the Road Use Survey data showing the source and place of travel, the results indicate the expenditures by each place group prorated according to the travel by residence within each, and culminated into the totals as shown.

2/ Included is an unknown amount of expenditures on connecting links.

Table FS-24-1

Receipts from specific levies for highways in Montana
for the year ending June 30, 1936.

Levied by -	General property taxes	Special assessments	Motor vehicle imposts	Other imposts	Total
State	-	-	<u>1/</u> \$5,306,239 ⁸	-	\$5,306,239 ⁸
Counties	\$2,793,351	-		11,314	2,804,665
Incorporated places having a population of -					
1,000 or less	41,592	3,760	-	-	45,352
1,001 to 2,500	59,696	1,920	-	-	61,616
2,501 to 5,000	14,684	14,989	-	-	29,673
5,001 to 10,000	83,784	58,642	-	-	142,426
10,001 to 25,000	158,872	22,545	-	-	181,417
Great Falls	28,431	73,343	-	-	82,186
Butte	30,968	102,491	-	-	110,146
Total	\$3,327,813	\$118,354	\$5,306,239 ⁸	\$11,314	\$8,763,720 ⁸

Recapitulation

State	-	-	\$5,306,239 ⁸	-	\$ 5,306,239 ⁸
Counties	\$2,793,351	-		\$11,314	2,804,665
Local governments	534,462	\$118,354	-	-	652,816
Total	\$3,327,813	\$118,354	<u>1/</u> \$5,306,239 ⁸	\$11,314	\$8,763,720 ⁸

1/ The cost of collecting the state motor vehicle imposts as shown by the State Auditor were: Motor Recording Fund \$24,749, and Motor Vehicle Administration Fund \$101,296, or a total of \$126,045. This is not included in the above amount of \$5,306,239⁸

To reconcile with FS-7a:

Total Motor Vehicle Imposts	-	\$5,612,828 ⁸
Less Motor Carrier Fees	-	33,198 ⁷
" Drivers License	-	147,346
" <u>1/</u> above		126,045
		<u>\$5,306,239⁸</u>

Table FS-24-2

Receipts from specific levies for highways in
Montana for the year ending June 30, 1936.

Levied by -	Amount	Percent	Per capita
State	\$5,306,239 ⁸	60.5	\$ 9.66
Counties	2,804,665	32.0	5.11
Incorporated places having a population of -			
1,000 or less	45,352	0.5	1.22
1,001 to 2,500	61,616	0.7	1.51
2,501 to 5,000	29,673	0.3	1.60
5,001 to 10,000	142,426	1.6	3.41
10,001 to 25,000	181,417	2.2	2.97
Great Falls	28,431	0.9	2.89
Butte	38,968	1.3	2.83
Total	\$8,763,720 ¹⁹	100.0	\$15.96
Recapitulation			
State	\$5,306,239 ⁸	60.5	\$ 9.66
Counties	2,804,665	32.0	5.11
Local governments	652,816	7.5	2.45
Total	\$8,763,720 ¹⁹	100.0	\$15.96

Table FS-25-1

Commitments for debt retirement and balance currently available from specific levies
for highways in Montana for the year ending June 30, 1936.

Levied by -	Total receipts	Commitments		Currently available		From levies of other units	Total
		For debt	For other units	For levying unit of government	To other units		
State	\$5,306,239	\$ 306,339	\$1,113,555	\$3,886,344	\$1,113,555	\$4,192,684	\$4,192,684
Counties	2,804,665	736,924	-	2,067,741	-	2,804,665	3,884,657
Incorporated places having a population of -							
1,000 or less	45,352	9,285	-	36,067	-	45,352	45,352
1,001 to 2,500	61,616	10,856	-	50,760	-	61,616	61,616
2,501 to 5,000	29,673	5,278	-	24,395	-	29,673	29,673
5,001 to 10,000	142,426	11,832	-	130,594	-	142,426	142,426
10,001 to 25,000	181,417	5,131	-	176,286	-	181,417	181,417
Great Falls	82,186	2,445	-	79,741	-	82,186	82,186
Butte	110,146	37,580	-	72,566	-	110,146	143,709
Total	\$8,763,729	\$1,125,670	\$1,113,555	\$6,524,494	\$1,113,555	\$7,650,169	\$8,763,729

Table FS-25-2

Commitments for debt retirement and balance currently
available from specific levies for highways in
Montana for the year ending June 30, 1936.

Levied by	Amount	Percent	Per capita
State	\$4,192,684 ³	47.8	\$ 7.64
Counties	3,884,657	44.3	7.07
Incorporated places having a population of -			
1,000 or less	45,352	0.5	1.22
1,001 to 2,500	61,616	0.7	1.51
2,501 to 5,000	29,673	0.3	1.60
5,001 to 10,000	142,426	1.6	3.41
10,001 to 25,000	181,417	2.2	2.97
Great Falls 28,431	82,186	1.0	2.89
Butte 38,968	143,709	1.6	3.69
Total	\$8,763,720 ¹²	100.0	\$15.96
Recapitulation			
State	\$4,192,684 ¹	47.8	\$ 7.64
Counties	3,884,657	44.3	7.07
Local governments	668,379	7.9	2.50
Total	\$8,763,720 ¹⁹	100.0	\$15.96

Table FS-26-1
Sources of revenue used for all highways and streets in Montana for the year ending
June 30, 1936.

Paid by residents of -	Total current imposts					Other revenues				Grand total
	Property Tax	Motor vehicle imposts		Other imposts	Total	Loans 1/	Reserves	Subventions and aide	Total	
Unincorporated areas	\$1,503,083	\$1,503,511	-	\$ 32,538	\$3,039,132	\$ 626,451	-	\$ 416,276	\$1,042,727	\$4,081,859
Incorporated places having a population of 1,000 or less	43,388	139,185	-	6,153	188,726	38,032	-	44,878	82,910	271,636
Total rural areas	\$1,546,471	\$1,642,696	-	\$ 38,691	\$3,227,858	\$ 664,483	-	\$ 461,154	\$1,125,637	\$4,353,495
Incorporated places having a population of -										
1,001 - 2,500	\$ 81,287	\$ 172,715	-	\$ 15,452	\$ 269,454	\$ 61,754	-	\$ 46,424	\$ 108,178	\$ 377,632
2,501 - 5,000	51,828	72,440	-	4,659	128,927	66,129	-	21,665	87,794	216,721
5,001 - 10,000	108,058	192,012	-	17,588	317,658	182,048	\$9,091	53,389	244,520	562,186
10,001 - 25,000	189,236	378,646	-	16,139	564,021	61,114	-	101,361	162,475	746,496
Great Falls 28,431	67,408	179,675	-	20,717	267,800	29,006	1,549	42,556	73,111	340,911
Butte 38,968	57,028	187,266	-	4,715	249,009	51,279	-	61,009	112,288	361,297
Total urban areas	\$ 554,845	\$1,182,754	-	\$ 79,270	\$1,816,869	\$ 451,330	\$10,640	\$ 326,404	\$ 788,374	\$2,605,243
Total	\$2,101,316	\$2,825,450	-	\$117,961	\$5,044,727	\$1,115,813	\$10,640	\$ 787,558	\$1,914,011	\$6,958,738
Other states	-	\$ 337,839	-	-	\$ 337,839	-	-	-	-	\$ 337,839
Total	\$2,101,316	\$3,163,289	-	\$117,961	\$5,382,566	\$1,115,813	\$10,640	\$ 787,558	\$1,914,011	\$7,296,577
Federal aid	-	-	-	-	-	-	-	\$5,914,223	\$5,914,223	\$5,914,223
Grand total	\$2,101,316	\$3,163,289	-	\$117,961	\$5,382,566	\$1,115,813	\$10,640	\$6,701,781	\$7,826,234	\$13,210,800

1/ Receipts from loans used for highway and street purposes were allocated to population groups on the following bases: State - in accordance with the motor fuels tax contribution, specifically dedicated by law to the servicing of State highway debt; Counties - in accordance with liability for repayment by population groups as reflected in assessed valuations in each affected county, except that temporary loans were distributed entirely to the rural group, sole population group contributor to the road fund.

Table FS-26-1a
Sources of revenue used for all highways and streets in Montana for the year ending June 30, 1936,
with subventions and reserves included with current imposts according to type of original receipt.

Paid by residents of -	Total current imposts					Other imposts				Grand total
	Property tax	Motor Vehicle Imposts		Other imposts	Total	Loans	Reserves	Subventions and aide	Total	
Unincorporated areas	\$1,503,083	\$1,503,511	\$416,276	\$ 32,538	\$3,455,408	\$ 626,451	-	-	\$ 626,451	\$ 4,081,859
Incorporated places having a population of 1,000 or less	43,388	139,185	44,878	6,153	233,604	38,032	-	-	38,032	271,636
Total rural areas	\$1,546,471	\$1,642,696	\$461,154	\$ 38,691	\$3,689,012	\$ 664,483	-	-	\$ 664,483	\$ 4,353,495
Incorporated places having a population of -										
1,001 - 2,500	\$ 81,287	\$ 172,715	\$ 46,424	\$ 15,452	\$ 315,878	\$ 61,754	-	-	\$ 61,754	\$ 377,632
2,501 - 5,000	51,828	72,440	21,665	4,659	150,592	66,129	-	-	66,129	216,721
5,001 - 10,000	117,149	192,012	53,389	17,588	380,138	182,048	-	-	182,048	562,186
10,001 - 25,000	189,236	378,646	101,361	16,139	685,382	61,114	-	-	61,114	746,496
Great Falls 28,431	68,957	179,675	42,556	20,717	311,905	29,006	-	-	29,006	340,911
Butte 38,968	57,028	187,266	61,009	4,715	310,018	51,279	-	-	51,279	361,297
Total urban areas	\$ 565,485	\$1,182,754	\$326,404	\$ 79,270	\$2,153,913	\$ 451,330	-	-	\$ 451,330	\$ 2,605,243
Other states	-	\$ 337,839	-	-	\$ 337,839	-	-	-	-	\$ 337,839
Total	\$2,111,956	\$3,163,289	\$787,558	\$117,961	\$6,180,764	\$1,115,813	-	-	\$1,115,813	\$ 7,296,577
Federal aid	-	-	-	-	-	-	-	\$5,914,223	\$5,914,223	\$ 5,914,223
Grand total	\$2,111,956	\$3,163,289	\$787,558	\$117,961	\$6,180,764	\$1,115,813	-	\$5,914,223	\$7,030,036	\$13,210,800

Table FS-26-2-1

Sources of revenue used by the state for highways in
Montana for the year ending June 30, 1936. 1/

Paid by residents of -	Current imposts	Other revenue			Grand total
	Motor fuel tax <u>2/</u>	Loans <u>2/</u>	Subven- tions & aids <u>3/</u>	Total	
Unincorporated areas	\$1,503,511	\$242,678	-	\$ 242,678	\$1,746,189
Incorporated places having a population of 1,000 or less	139,185	22,484	-	22,484	161,669
Total rural areas	1,642,696	265,162	-	265,162	1,907,858
Incorporated places having a population of -					
1,001 - 2,500	172,715	27,866	-	27,866	200,581
2,501 - 5,000	72,440	11,676	-	11,676	84,116
5,001 - 10,000	192,012	31,013	-	31,013	223,025
10,001 - 25,000	378,646	61,114	-	61,114	439,760
Great Falls 28,431	179,675	29,006	-	29,006	208,681
Butte 38,968	187,266	30,238	-	30,238	217,504
Total urban areas	1,182,754	190,913	-	190,913	1,373,667
Total	2,825,450	456,075	-	456,075	3,281,525
Other states	337,839	-	-	-	337,839
Total	3,163,289	456,075	-	456,075	3,619,364
Federal aid	-	-	\$5,897,081	\$5,897,081	5,897,081
Grand total	\$3,163,289	\$456,075	\$5,897,081	\$6,353,156	\$9,516,445

1/ For the State expenditures this 26-2 series represents both immediate and original source of receipt, and there accordingly is no "a" sub-table presented. For counties and cities "original receipt" tables carry the suffix "a".

2/ Motor fuel tax and loans, distributed by population groups according to the distribution shown for Motor Fuel Tax collections 1936 Motor Vehicle Allocation Study, Table VA-2.

3/ Federal aids in this column include N.I.R. and P.W.A. as well as regular Federal aid funds.

Table FS-26-2-2

Sources of revenue used by the State for primary highways for the year ending June 30, 1936.

Paid by residents of -	Current imposts		Other revenue		Grand total
	Motor fuel tax	Motor fuel	Loans	Subven- tions & aids	
Unincorporated areas	\$ 641,193	\$242,678	-	-	\$ 883,871
Incorporated places having a population of 1,000 or less	59,357	22,484	-	-	81,841
Total rural areas	700,550	265,162	-	-	965,712
Incorporated places having a population of -					
1,001 - 2,500	73,657	27,866	-	-	101,523
2,501 - 5,000	30,893	11,676	-	-	42,569
5,001 - 10,000	81,886	31,013	-	-	112,899
10,001 - 25,000	161,479	61,114	-	-	222,593
Great Falls	76,625	29,006	-	-	105,631
Butte	79,862	30,238	-	-	110,100
Total urban areas	504,402	190,913	-	-	695,315
Total	1,204,952	456,075	-	-	1,661,027
Other states	144,076	-	-	-	144,076
Federal aid	-	-	\$5,897,081	\$5,897,081	5,897,081
Grand total	\$1,349,028	\$456,075	\$5,897,081	\$6,353,156	\$7,702,184

Table FS-26-2-3

Source of revenue used by the State for county trunk roads for the year ending June 30, 1936.

Paid by residents of -	Total current imposts		Other revenue		Grand total
	Motor vehicle imposts	Motor fuel	Loans	Subven- tions & aids	
Unincorporated areas	\$ 862,318	-	-	-	\$ 862,318
Incorporated places having a population of 1,000 or less	79,828	-	-	-	79,828
Total rural areas	942,146	-	-	-	942,146
Incorporated places having a population of -					
1,001 to 2,500	99,058	-	-	-	99,058
2,501 to 5,000	41,547	-	-	-	41,547
5,001 to 10,000	110,126	-	-	-	110,126
10,001 to 25,000	217,167	-	-	-	217,167
Great Falls	103,050	-	-	-	103,050
Butte	107,404	-	-	-	107,404
Total urban areas	678,352	-	-	-	678,352
Other states	193,763	-	-	-	193,763
Total	1,814,261	-	-	-	1,814,261
Federal aid	-	-	-	-	-
Grand total	\$1,814,261	-	-	-	\$1,814,261

Table FS-26-3

Sources of revenue used by the counties for county trunk highways and local roads in Montana for the year ending June 30, 1936.

Paid by residents of -	Total current imposts				Other revenue			
	Property tax <u>1/</u>	Motor vehicle imposts			Loans	Subven- tions <u>3/</u> & aids	Total	Grand total
		Motor license	Other <u>2/</u> imposts	Total				
Unincorporated areas	\$1,503,083	-	\$32,538	\$1,535,621	\$383,773	\$416,276	\$ 800,049	\$2,335,670
Incorporated places having a population of 1,000 or less	7,135	-	1,017	8,152	12,298	44,878	57,176	65,328
Total rural areas	1,510,218	-	33,555	1,543,773	396,071	461,154	857,225	2,400,998
Incorporated places having a population of -								
1,001 - 2,500	8,446	-	1,205	9,651	33,620	46,424	80,044	89,695
2,501 - 5,000	4,238	-	604	4,842	13,700	21,665	35,365	40,207
5,001 - 10,000	13,020	-	1,857	14,877	-	53,389	53,389	68,266
10,001 - 25,000	21,496	-	3,066	24,562	-	101,361	101,361	125,923
Great Falls 28,431	10,763	-	1,535	12,298	-	42,556	42,556	54,854
Butte 38,968	11,678	-	1,666	13,344	-	47,199	47,199	60,543
Total urban areas	69,641	-	9,933	79,574	47,320	312,594	359,914	439,488
Total	1,579,859	-	43,488	1,623,347	443,391	773,748	1,217,139	2,840,486
Federal aid	-	-	-	-	-	47,142	17,142	17,142
Grand total	\$1,579,859	-	\$43,488	\$1,623,347	\$443,391	\$ 790,890	\$1,234,281	\$2,857,628

^{1/} Distributed in accordance with comparative population group contributions to bridge fund collections as derived from assessed valuations, plus allocation of entire road fund collections to rural unincorporated group, sole population group contributor to the county road fund in this state.

^{2/} Other imposts distributed by population groups according to taxable valuation.

^{3/} Subventions and aids represents motor vehicle license fees received from the State, distributed by population groups according to Table VA-2, Column 3, Motor Vehicle Allocation, 1936.

^{4/} The Federal aid shown represents money received from Forest Reserve Apportionment.

Table FS-26-3a

Sources of revenue used by the counties for county trunk highways and local roads in Montana for the year ending June 30, 1936 with subventions included with current imposts according to type of original receipt.

Paid by residents of -	Current imposts				Other revenue			Grand total
	Property tax	Motor vehicle imposts			Loans	Subventions & aids	Total	
		Motor license	Other imposts	Total				
Unincorporated areas	\$1,503,083	\$416,276	\$32,538	\$1,951,897	\$383,773	-	\$383,773	\$2,335,670
Incorporated places having a population of 1,000 or less	7,135	44,878	1,017	53,030	12,298	-	12,298	65,328
Total rural areas	1,510,218	461,154	33,555	2,004,927	396,071	-	396,071	2,400,998
Incorporated places having a population of -								
1,001 - 2,500	8,446	46,424	1,205	56,075	33,620	-	33,620	89,695
2,501 - 5,000	4,238	21,665	604	26,507	13,700	-	13,700	40,207
5,001 - 10,000	13,020	53,389	1,857	68,266	-	-	-	68,266
10,001 - 25,000	21,496	101,361	3,066	125,923	-	-	-	125,923
Great Falls 28,431	10,763	42,556	1,535	54,854	-	-	-	54,854
Butte 38,968	11,678	47,199	1,666	60,543	-	-	-	60,543
Total urban areas	69,641	312,594	9,933	392,168	47,320	-	47,320	439,488
Total	1,579,859	773,748	43,488	2,397,095	443,391	-	443,391	2,840,486
Federal aid	-	-	-	-	-	17,142	17,142	17,142
Grand total	\$1,579,859	\$773,748	\$43,488	\$2,397,095	\$443,391	\$17,142	\$460,533	\$2,857,628

Table FS-26-4

Sources of revenue used by Montana cities for streets and alleys in Montana for the year ending June 30, 1936

Paid by residents of -	Current imposts				Other revenues				Grand total
	Property tax	Motor vehicle imposts			Loans	Reserves	Subven- tions & aids	Total	
Motor license		Other imposts	Total						
Unincorporated areas	-	-	-	-	-	-	-	-	-
Incorporated places having a population of 1,000 or less	\$ 36,253	-	\$ 5,136	\$ 41,389	\$ 3,250	-	-	\$ 3,250	\$ 44,639
Total rural areas	36,253	-	5,136	41,389	3,250	-	-	3,250	44,639
Incorporated places having a population of -									
1,001 - 2,500	72,841	-	14,247	87,088	268	-	-	268	87,356
2,501 - 5,000	47,590	-	4,055	51,645	40,753	-	-	40,753	92,398
5,001 - 10,000	95,038	-	15,731	110,769	151,035	\$ 9,091	-	160,126	270,895
10,001 - 25,000	167,740	-	13,073	180,813	-	-	-	-	180,813
Great Falls 28,431	56,645	-	19,182	75,827	-	1,549	-	1,549	77,376
Butte 38,968	45,350	-	3,049	48,399	21,041	-	\$13,810	34,851	83,250
Total urban areas	485,204	-	69,337	554,541	213,097	10,640	13,810	237,547	792,088
Total	521,457	-	74,473	595,930	216,347	10,640	13,810	240,797	836,727
Federal aid	-	-	-	-	-	-	-	-	-
Grand total	\$521,457	-	\$74,473	\$595,930	\$216,347	\$10,640	\$13,810	\$240,797	\$836,727

Table FS-26-4a

Sources of revenue used by Montana cities and towns for streets and alleys in Montana for the year ending June 30, 1936, with subventions and reserves included with current imposts according to type of original receipt.

Paid by residents of -	Current imposts				Other revenue				Grand total
	Property tax	Motor vehicle imposts			Loans	Reserves	Subven- tions & aids	Total	
		Motor license	Other imposts	Total					
Unincorporated areas	-	-	-	-	-	-	-	-	-
Incorporated places having a population of 1,000 or less	\$ 36,253	-	\$ 5,136	\$ 41,389	\$ 3,250	-	-	\$ 3,250	\$ 44,639
Total rural areas	36,253	-	5,136	41,389	3,250	-	-	3,250	44,639
Incorporated places having a population of -									
1,001 - 2,500	72,841	-	14,247	87,088	268	-	-	268	87,356
2,501 - 5,000	47,590	-	4,055	51,645	40,753	-	-	40,753	92,398
5,001 - 10,000	104,129	-	15,731	119,860	151,035	-	-	151,035	270,895
10,001 - 25,000	167,740	-	13,073	180,813	-	-	-	-	180,813
Great Falls 28,431	58,194	-	19,182	77,376	-	-	-	-	77,376
Butte 38,968	45,350	\$13,810	3,049	62,209	21,041	-	-	21,041	83,250
Total urban areas	495,844	13,810	69,337	578,991	213,097	-	-	213,097	792,088
Total	532,097	13,810	74,473	620,380	216,347	-	-	216,347	836,727
Federal aid	-	-	-	-	-	-	-	-	-
Grand total	\$532,097	\$13,810	\$74,473	\$620,380	\$216,347	-	-	\$216,347	\$836,727

MONTANA HIGHWAY PLANNING SURVEY
FINANCIAL SURVEY
TAX STUDIES

COUNTY OF _____
CITY OF _____

RECEIPTS & DISBURSEMENTS			COMMITMENTS			CURRENTLY AVAILABLE FOR LOCAL PURPOSES		
HIGHWAYS		OTHER PUBLIC FUNCTIONS	DEBT		FOR OTHER GOVERNMENTS	TOTAL		TOTAL
CONSTRUCTION	MAINTENANCE	INTEREST	EDUCATION	WELFARE	GEN. FUND	OTHER	OTHER	OTHER
GRAND TOTAL			GRAND TOTAL			GRAND TOTAL		
1			2			3		
4			5			6		
7			8			9		
10			11			12		
13			14			15		
16			17			18		
19			20			21		
22			23			24		
25			26			27		
28			29			30		
31			32			33		
34			35			36		
37			38			39		
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43			44			45		
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52			53			54		
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61			62			63		
64			65			66		
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823			824			825		
826			827			828		
829			830			831		
832			833			834		
835			836			837		
838			839			840		

MONTANA HIGHWAY PLANNING SURVEY
FINANCIAL SURVEY
TAX STUDIES

County _____ Year _____

COUNTY TAX LEVIES

FOR PURPOSE OR FUND LEVIED :	AMOUNT OF TAXABLE VALUATION :	MILLS LEVIED :	AMOUNT OF LEVIES
General Fund	:	:	:
Road Fund	:	:	:
Poor Fund	:	:	:
Bridge Fund	:	:	:
Bond Sinking & Interest Fund	:	:	:
County Agent Fund	:	:	:
	:	:	:
	:	:	:
	:	:	:
	:	:	:
TOTAL LEVIES FOR COUNTY PURPOSES	:	:	:

TRUST AND AGENCY LEVIES

FOR PURPOSE OF FUND LEVIED :	AMOUNT OF TAXABLE VALUATION :	MILLS LEVIED :	AMOUNT OF LEVIES
State General	:	:	:
State Greater University	:	:	:
State Educational Bond	:	:	:
State Livestock	:	:	:
	:	:	:
	:	:	:
TOTAL	:	:	:
School General	:	:	:
School High	:	:	:
School District	:	:	:
	:	:	:
	:	:	:
TOTAL	:	:	:
City of	:	:	:
City of	:	:	:
City of	:	:	:
City of	:	:	:
City of	:	:	:
	:	:	:
	:	:	:
TOTAL	:	:	:

DETAIL OF BOND ISSUES OUTSTANDING

DATE :	PURPOSE :	INT. :	INTEREST PAYABLE :	TERM OF BOND :	OPTION :	SINKING FUND REQUIREMENT :	OUTSTANDING TO DATE
	Highway	:	:	:	:	:	:
	Building	:	:	:	:	:	:
	Schools	:	:	:	:	:	:
		:	:	:	:	:	:
		:	:	:	:	:	:
TOTAL		:	:	:	:	:	:

MONTANA HIGHWAY PLANNING SURVEY
FINANCIAL SURVEY
TAX STUDIES
RECEIPTS

Fiscal Year Ending June 30, 1936

County of _____

City of _____

ITEM	HIGHWAYS	EDUCATION	PUBLIC WELFARE	GENERAL FUND	GRAND TOTAL
GEN. PROPERTY TAX	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
SPEC. ASSESSMENTS	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
TOTAL TAX LEVIES	:	:	:	:	:
CURRENT TAXES	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
DELINQUENT TAXES	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
TOT. CUR. & DELIN.	:	:	:	:	:
SPEC. ASSES. COL.	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
TOTAL CURRENT DE-	:	:	:	:	:
LINQUENT & SPECIAL	:	:	:	:	:

MONTANA HIGHWAY PLANNING SURVEY
 FINANCIAL SURVEY
 TAX STUDIES
 RECEIPTS

Fiscal Year Ending June 30, 1936

County of _____ City of _____

ITEM	HIGHWAYS	EDUCATION	PUBLIC WELFARE	GENERAL FUND	GRAND TOTAL
MOT. VEH. IMPOSTS	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
OTHER SPEC. IMPST.	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
OTHER GEN. REVEN.	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
OTHER LOC. REVEN.	:	:	:	:	:
TEMPORARY LOANS	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
BONDS	:	:	:	:	:
City of	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
" "	:	:	:	:	:
County Rural	:	:	:	:	:
TOTAL	:	:	:	:	:
TOTAL BORROWINGS	:	:	:	:	:

MONTANA HIGHWAY PLANNING SURVEY
FINANCIAL SURVEY
TAX STUDIES

Fiscal Year Ending June 30, 1936

County of _____ City of _____

DIRECT EXPENDITURE OTHER THAN INTEREST AND ADJUSTMENTS

ITEM	1. HIGHWAYS	2. EDUCATION	3. PUBLIC WELFARE	4. GENERAL
1. County Surveyor	:	:	:	:
	:	:	:	:
	:	:	:	:
	:	:	:	:
2. Supt. of Schools	:	:	:	:
2. County Library	:	:	:	:
	:	:	:	:
	:	:	:	:
	:	:	:	:
3. Sheriff	:	:	:	:
3. Clerk of Court	:	:	:	:
3. Coroner	:	:	:	:
3. Justice of the Peace	:	:	:	:
3. District Court	:	:	:	:
3. Courthouse and Jail	:	:	:	:
3. Criminal Costs	:	:	:	:
3. Livestock Inspection	:	:	:	:
3. County Fair	:	:	:	:
3. Poor and Pauper	:	:	:	:
3. Health Department	:	:	:	:
3. County Hospital	:	:	:	:
3. County Agent	:	:	:	:
3. Home Demonstration	:	:	:	:
	:	:	:	:
	:	:	:	:
	:	:	:	:
	:	:	:	:
4. County Clerk	:	:	:	:
4. County Attorney	:	:	:	:
4. County Treasurer	:	:	:	:
4. County Assessor	:	:	:	:
4. County Commissioners	:	:	:	:
4. Printing, Etc.	:	:	:	:
4. Prem. on Offic. Bonds	:	:	:	:
4. Election Expense	:	:	:	:
4. Postage, Frt. & Expr	:	:	:	:
4. Commissioners	:	:	:	:
4. Tel. & Telegraph	:	:	:	:
	:	:	:	:
	:	:	:	:
	:	:	:	:
	:	:	:	:
TOTALS	:	:	:	:

MONTANA HIGHWAY PLANNING SURVEY
FINANCIAL SURVEY
TAX STUDIES

Fiscal Year Ending June 30, 1936

County of _____

OPERATION OF WARRANT ACCOUNT - COUNTY FUNDS ONLY

FUND	OUTSTANDING DATE	ISSUED	TOTAL	REDEEMED AND CHARGED	OUTSTANDING DATE
1. General	:	:	:	:	:
2. Road	:	:	:	:	:
3. Poor	:	:	:	:	:
4. Bridge	:	:	:	:	:
5. Gopher	:	:	:	:	:
6. County Fair	:	:	:	:	:
7. Personal Tax	:	:	:	:	:
8. County Agent	:	:	:	:	:
9.	:	:	:	:	:
10.	:	:	:	:	:
11.	:	:	:	:	:
12.	:	:	:	:	:
TOTAL	:	:	:	:	:

2/4 Highways	:	:	:	:	:
Education	:	:	:	:	:
3/5/6/7/8 Pub.Well	:	:	:	:	:
1. General	:	:	:	:	:
TOTAL	:	:	:	:	:

OPERATION OF CASH ACCOUNT - COUNTY FUNDS ONLY

FUND	BALANCE DATE	RECEIVED AND CHARGED	TOTAL	PAID AND CREDITED	BALANCE DATE
General	:	:	:	:	:
Road	:	:	:	:	:
Poor	:	:	:	:	:
Bridge	:	:	:	:	:
Gopher	:	:	:	:	:
Bond Sinking	:	:	:	:	:
Bond Interest	:	:	:	:	:
Undistrib. Person.	:	:	:	:	:
Protested Tax	:	:	:	:	:
County Agent	:	:	:	:	:
Closed Banks	:	:	:	:	:
Motor Licenses	:	:	:	:	:
Tax Refunds	:	:	:	:	:
	:	:	:	:	:
	:	:	:	:	:
	:	:	:	:	:
	:	:	:	:	:
	:	:	:	:	:
TOTALS	:	:	:	:	:
INCREASE	:	:	:	:	:
DECREASE	:	:	:	:	:

